## AGGREGRATED INFORMATION FOR KWAZULU-NATAL
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)

### Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Operating Revenue** | 40 118 910 | 41 014 367 | 11 336 980 | 28.3% | 10 471 638 | 26.1% | 9 992 913 | 24.4% | 8 997 627 | 21.9% | 40 799 157 | 99.5% | 8 564 568 | 97.3% | 5.1% |
| Property rates | 7 082 127 | 7 144 540 | 1 856 513 | 26.2% | 2 195 073 | 31.0% | 1 680 725 | 23.5% | 1 789 056 | 25.0% | 7 521 367 | 105.3% | 1 398 684 | 98.9% | 27.9% |
| Property rates - penalties and collection charges | 217 564 | 236 865 | 59 044 | 27.1% | 133 051 | 61.2% | 46 354 | 19.6% | 24 693 | 10.4% | 263 142 | 111.1% | 48 088 | 91.6% | (48.7%) |
| Service charges - electricity revenue | 14 301 071 | 14 289 097 | 3 800 734 | 26.6% | 3 307 549 | 23.1% | 3 224 684 | 22.6% | 3 770 321 | 26.4% | 14 103 287 | 98.7% | 3 251 789 | 103.8% | 15.9% |
| Service charges - water revenue | 3 967 992 | 3 979 806 | 868 604 | 21.9% | 897 588 | 22.6% | 969 035 | 24.3% | 1 058 933 | 26.6% | 3 794 161 | 95.3% | 776 368 | 91.1% | 36.4% |
| Service charges - sanitation revenue | 1 105 403 | 1 096 325 | 263 346 | 23.8% | 270 252 | 24.4% | 267 816 | 24.4% | 304 287 | 27.8% | 1 105 701 | 100.9% | 228 658 | 88.1% | 33.1% |
| Service charges - refuse revenue | 787 854 | 829 741 | 222 076 | 28.2% | 202 348 | 25.7% | 189 585 | 22.8% | 235 341 | 28.4% | 849 350 | 102.4% | 213 627 | 125.0% | 10.2% |
| Service charges - other | 152 610 | 96 207 | 25 723 | 16.9% | 16 847 | 11.0% | 190 764 | 198.3% | (175 336) | (182.2%) | 57 998 | 60.3% | 57 028 | 47.6% | (407.5%) |
| Rental of facilities and equipment | 409 414 | 426 890 | 112 324 | 27.4% | 120 951 | 29.5% | 87 422 | 20.5% | 118 130 | 27.7% | 438 827 | 102.8% | 143 415 | 119.5% | (17.6%) |
| Interest earned - external investments | 407 229 | 438 222 | 109 757 | 27.0% | 127 730 | 31.4% | 125 838 | 28.7% | 211 806 | 48.3% | 575 131 | 131.2% | 125 763 | 101.3% | 68.4% |
| Interest earned - outstanding debtors | 173 675 | 261 323 | 71 759 | 41.3% | 72 025 | 41.5% | 98 433 | 37.7% | 80 114 | 30.7% | 322 332 | 123.3% | 69 270 | 125.7% | 15.7% |
| Dividends received | - | - | - | - | - | - | - | - | 109 | - | 109 | - | - | - | (100.0%) |
| Fines | 155 656 | 164 825 | 30 454 | 19.6% | 35 881 | 23.1% | 32 850 | 19.9% | 73 130 | 44.4% | 172 314 | 104.5% | 35 104 | 81.0% | 108.3% |
| Licences and permits | 113 745 | 94 206 | 27 150 | 23.9% | 28 059 | 24.7% | 29 832 | 31.7% | 28 016 | 29.7% | 113 057 | 120.0% | 28 266 | 101.8% | (.9%) |
| Agency services | 14 336 | 23 393 | 3 925 | 27.4% | 3 426 | 23.9% | 5 279 | 22.6% | 16 839 | 72.0% | 29 469 | 126.0% | 4 707 | 176.5% | 257.7% |
| Transfers recognised - operational | 8 335 392 | 8 746 604 | 3 013 560 | 36.2% | 2 217 306 | 26.6% | 2 185 000 | 25.0% | 1 171 002 | 13.4% | 8 586 867 | 98.2% | 1 180 282 | 98.6% | (.8%) |
| Other own revenue | 2 848 419 | 3 121 100 | 867 843 | 30.5% | 820 344 | 28.8% | 851 499 | 27.3% | 284 281 | 9.1% | 2 823 966 | 90.5% | 991 673 | 79.8% | (71.3%) |
| Gains on disposal of PPE | 46 421 | 65 221 | 4 167 | 9.0% | 23 210 | 50.0% | 7 797 | 12.0% | 6 906 | 10.6% | 42 079 | 64.5% | 11 845 | 66.0% | (41.7%) |
| **Operating Expenditure** | 40 190 012 | 41 465 140 | 9 236 542 | 23.0% | 9 900 969 | 24.6% | 8 744 134 | 21.1% | 10 657 538 | 25.7% | 38 539 183 | 92.9% | 9 685 587 | 88.9% | 10.0% |
| Employee related costs | 10 720 749 | 10 764 344 | 2 385 608 | 22.3% | 2 793 704 | 26.1% | 2 431 975 | 22.6% | 2 635 339 | 24.5% | 10 246 626 | 95.2% | 2 050 631 | 94.5% | 28.5% |
| Remuneration of councillors | 520 310 | 523 980 | 116 939 | 22.5% | 117 049 | 22.5% | 138 031 | 26.3% | 150 747 | 28.8% | 522 766 | 99.8% | 116 327 | 100.7% | 29.6% |
| Debt impairment | 1 151 915 | 1 206 099 | 136 780 | 11.9% | 167 262 | 14.5% | 75 491 | 6.3% | 487 772 | 40.4% | 867 305 | 71.9% | (33 255) | 41.0% | (1 566.8%) |
| Depreciation and asset impairment | 3 081 698 | 3 383 427 | 745 426 | 24.2% | 724 903 | 23.5% | 633 036 | 18.7% | 480 561 | 14.2% | 2 583 927 | 76.4% | 723 295 | 100.4% | (33.6%) |
| Finance charges | 1 554 792 | 1 499 448 | 311 796 | 20.1% | 494 576 | 31.8% | 164 287 | 11.0% | 305 105 | 20.3% | 1 275 764 | 85.1% | 592 663 | 106.3% | (48.5%) |
| Bulk purchases | 12 173 550 | 12 252 951 | 3 540 225 | 29.1% | 2 729 631 | 22.4% | 2 639 748 | 21.5% | 3 002 546 | 24.5% | 11 912 150 | 97.2% | 2 645 989 | 94.5% | 13.5% |
| Other Materials | 260 139 | 245 068 | 39 350 | 15.1% | 53 282 | 20.5% | 53 779 | 21.9% | 79 984 | 32.6% | 226 397 | 92.4% | 132 740 | 148.0% | (39.7%) |
| Contracted services | 4 047 012 | 4 053 651 | 561 248 | 13.9% | 1 070 834 | 26.5% | 834 787 | 20.6% | 1 160 820 | 28.6% | 3 627 689 | 89.5% | 1 039 698 | 86.9% | 11.6% |
| Transfers and grants | 520 775 | 634 265 | 135 594 | 26.0% | 221 747 | 42.6% | 200 612 | 31.6% | 384 344 | 60.6% | 942 298 | 148.6% | 221 102 | 89.0% | 73.8% |
| Other expenditure | 6 156 472 | 6 897 687 | 1 263 200 | 20.5% | 1 523 663 | 24.7% | 1 568 781 | 22.7% | 1 964 367 | 28.5% | 6 320 012 | 91.6% | 2 194 447 | 74.8% | (10.5%) |
| Loss on disposal of PPE | 2 600 | 4 221 | 375 | 14.4% | 4 316 | 166.0% | 3 607 | 85.5% | 5 951 | 141.0% | 14 250 | 337.6% | 1 951 | 1.8% | 205.0% |
| **Surplus/(Deficit)** | (71 102) | (450 774) | 2 100 438 | | 570 669 | | 1 248 779 | | (1 659 911) | | 2 259 974 | | (1 121 019) | | |
| Transfers recognised - capital | 6 060 691 | 5 822 694 | 846 652 | 14.0% | 867 940 | 14.3% | 821 937 | 14.1% | 1 932 819 | 33.2% | 4 469 348 | 76.8% | 1 219 399 | 88.9% | 58.5% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 580 578 | 34 707 | - | - | - | - | 122 | .4% | 78 914 | 227.4% | 79 036 | 227.7% | - | - | (100.0%) |
| **Surplus/(Deficit) after capital transfers and contributions** | 6 570 166 | 5 406 628 | 2 947 089 | | 1 438 609 | | 2 070 837 | | 351 822 | | 6 808 358 | | 98 380 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after taxation** | 6 570 166 | 5 406 628 | 2 947 089 | | 1 438 609 | | 2 070 837 | | 351 822 | | 6 808 358 | | 98 380 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | 6 570 166 | 5 406 628 | 2 947 089 | | 1 438 609 | | 2 070 837 | | 351 822 | | 6 808 358 | | 98 380 | | |
| Share of surplus/ (deficit) of associate | - | - | (0) | - | - | - | - | - | - | - | (0) | - | - | - | - |
| **Surplus/(Deficit) for the year** | 6 570 166 | 5 406 628 | 2 947 089 | | 1 438 609 | | 2 070 837 | | 351 822 | | 6 808 358 | | 98 380 | | |

### Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Source of Finance** | 10 848 901 | 10 902 683 | 1 157 657 | 10.7% | 1 797 002 | 16.6% | 1 570 239 | 14.4% | 3 615 151 | 33.2% | 8 140 049 | 74.7% | 2 696 382 | 79.7% | 34.1% |
| National Government | 5 543 705 | 5 507 153 | 540 371 | 9.7% | 976 775 | 17.6% | 737 285 | 13.4% | 2 287 979 | 41.5% | 4 542 410 | 82.5% | 1 534 958 | 82.3% | 49.1% |
| Provincial Government | 1 167 021 | 1 308 519 | 165 413 | 14.2% | 264 538 | 22.7% | 259 391 | 19.8% | 349 556 | 26.7% | 1 038 898 | 79.4% | 116 840 | 128.9% | 199.2% |
| District Municipality | 2 705 | 70 175 | - | - | 14 | .5% | 3 542 | 5.0% | (3 542) | (5.0%) | 15 | - | - | - | (100.0%) |
| Other transfers and grants | 82 775 | 81 828 | 4 001 | 4.8% | 6 933 | 8.4% | 6 852 | 8.4% | 50 551 | 61.8% | 68 337 | 83.5% | 4 846 | 22.3% | 943.1% |
| Transfers recognised - capital | 6 796 206 | 6 967 675 | 709 785 | 10.4% | 1 248 261 | 18.4% | 1 007 071 | 14.5% | 2 684 544 | 38.5% | 5 649 660 | 81.1% | 1 656 645 | 84.0% | 62.0% |
| Borrowing | 1 954 976 | 1 133 653 | 20 612 | 1.1% | 143 731 | 7.4% | 166 919 | 14.7% | (157 694) | (13.9%) | 173 567 | 15.3% | 279 682 | 57.8% | (156.4%) |
| Internally generated funds | 1 701 729 | 2 482 831 | 418 964 | 24.6% | 395 960 | 23.3% | 380 047 | 15.3% | 1 059 241 | 42.7% | 2 254 212 | 90.8% | 741 597 | 83.4% | 42.8% |
| Public contributions and donations | 395 990 | 318 525 | 8 297 | 2.1% | 9 050 | 2.3% | 16 202 | 5.1% | 29 060 | 9.1% | 62 610 | 19.7% | 18 459 | 115.5% | 57.4% |
| **Capital Expenditure Standard Classification** | 10 848 901 | 10 902 683 | 1 169 850 | 10.8% | 1 797 002 | 16.6% | 1 570 239 | 14.4% | 3 615 151 | 33.2% | 8 152 242 | 74.8% | 2 772 029 | 77.8% | 30.4% |
| Governance and Administration | 683 424 | 727 950 | 90 571 | 13.3% | 115 861 | 17.0% | 100 359 | 13.8% | 337 992 | 46.4% | 644 783 | 88.6% | 270 440 | 72.2% | 25.0% |
| Executive & Council | 315 592 | 255 130 | 51 033 | 16.2% | 50 794 | 16.1% | 44 571 | 17.5% | 115 494 | 45.3% | 261 892 | 102.7% | 248 956 | 104.3% | (53.6%) |
| Budget & Treasury Office | 146 739 | 257 907 | 9 879 | 6.7% | 32 789 | 22.3% | 19 880 | 7.7% | 152 762 | 59.2% | 215 310 | 83.5% | (60 910) | 773.0% | (350.8%) |
| Corporate Services | 221 093 | 214 913 | 29 659 | 13.4% | 32 277 | 14.6% | 35 909 | 16.7% | 69 736 | 32.4% | 167 581 | 78.0% | 82 394 | 25.9% | (15.4%) |
| Community and Public Safety | 1 828 592 | 1 862 268 | 210 231 | 11.5% | 316 707 | 17.3% | 316 192 | 17.0% | 502 369 | 27.0% | 1 345 500 | 72.3% | (404 172) | 43.9% | (224.3%) |
| Community & Social Services | 354 655 | 456 876 | 33 369 | 9.4% | 45 581 | 12.9% | 32 034 | 7.0% | 103 860 | 22.7% | 214 844 | 47.0% | 63 917 | 61.6% | 62.5% |
| Sport And Recreation | 85 110 | 86 292 | 4 139 | 4.9% | 6 026 | 7.1% | 17 372 | 20.1% | 31 468 | 36.5% | 59 005 | 68.4% | 21 051 | 85.6% | 49.5% |
| Public Safety | 46 728 | 89 168 | 5 817 | 12.4% | 9 153 | 19.6% | 8 633 | 9.7% | 37 261 | 41.8% | 60 865 | 68.3% | 25 630 | 35.1% | 45.4% |
| Housing | 1 322 852 | 1 212 886 | 164 841 | 12.5% | 254 327 | 19.2% | 255 684 | 21.1% | 320 291 | 26.4% | 995 143 | 82.0% | (525 208) | 23.0% | (161.0%) |
| Health | 19 247 | 17 044 | 2 064 | 10.7% | 1 620 | 8.4% | 2 469 | 14.5% | 9 489 | 55.7% | 15 643 | 91.8% | 10 437 | 65.2% | (9.1%) |
| Economic and Environmental Services | 3 232 019 | 3 170 147 | 312 873 | 9.7% | 412 586 | 12.8% | 368 166 | 11.6% | 1 039 981 | 32.8% | 2 133 606 | 67.3% | 1 359 684 | 78.9% | (23.5%) |
| Planning and Development | 853 388 | 772 870 | 63 438 | 7.4% | 101 452 | 11.9% | 93 058 | 12.0% | 257 122 | 33.3% | 515 069 | 66.6% | 149 427 | 48.4% | 72.1% |
| Road Transport | 2 367 821 | 2 390 142 | 249 407 | 10.5% | 311 129 | 13.1% | 275 103 | 11.5% | 782 834 | 32.8% | 1 618 473 | 67.7% | 1 210 181 | 92.5% | (35.3%) |
| Environmental Protection | 10 810 | 7 135 | 29 | .3% | 5 | - | 5 | .1% | 24 | .3% | 63 | .9% | 76 | 13.5% | (68.0%) |
| Trading Services | 4 941 078 | 5 068 490 | 555 804 | 11.2% | 951 740 | 19.3% | 785 319 | 15.5% | 1 720 846 | 34.0% | 4 013 709 | 79.2% | 1 544 447 | 84.7% | 11.4% |
| Electricity | 883 303 | 1 111 085 | 127 424 | 14.4% | 136 889 | 15.5% | 173 800 | 15.6% | 397 373 | 35.8% | 835 485 | 75.2% | 300 631 | 85.1% | 32.2% |
| Water | 2 664 582 | 2 700 651 | 290 612 | 10.9% | 556 256 | 20.9% | 395 076 | 14.6% | 793 218 | 29.4% | 2 035 162 | 75.4% | 943 402 | 98.7% | (15.9%) |
| Waste Water Management | 1 183 986 | 1 007 978 | 110 311 | 9.3% | 232 714 | 19.7% | 188 719 | 18.7% | 439 384 | 43.6% | 971 128 | 96.3% | 230 374 | 73.1% | 90.7% |
| Waste Management | 209 206 | 248 775 | 27 458 | 13.1% | 25 881 | 12.4% | 27 724 | 11.1% | 90 871 | 36.5% | 171 934 | 69.1% | 70 040 | 44.3% | 29.7% |
| Other | 163 788 | 73 828 | 372 | .2% | 108 | .1% | 203 | .3% | 13 962 | 18.9% | 14 644 | 19.8% | 1 631 | 147.1% | 756.1% |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 45 158 375 | 46 233 596 | 13 670 101 | 30.3% | 12 091 285 | 26.8% | 9 728 716 | 21.0% | 13 061 340 | 28.3% | 48 551 441 | 105.0% | 10 664 001 | 109.9% | 22.5% |
| Ratepayers and other | 29 608 986 | 30 414 369 | 8 710 099 | 29.4% | 8 337 952 | 28.2% | 5 687 730 | 18.7% | 10 442 353 | 34.3% | 33 178 133 | 109.1% | 9 637 058 | 113.0% | 8.4% |
| Government - operating | 8 147 607 | 8 249 587 | 3 352 834 | 41.2% | 2 237 902 | 27.5% | 2 095 959 | 25.4% | 569 683 | 6.9% | 8 256 378 | 100.1% | (111 242) | 96.7% | (612.1%) |
| Government - capital | 6 864 421 | 6 988 013 | 1 446 834 | 21.1% | 1 215 805 | 17.7% | 1 822 172 | 26.1% | 1 912 479 | 27.4% | 6 397 289 | 91.5% | 964 176 | 112.5% | 98.4% |
| Interest | 537 361 | 581 627 | 160 334 | 29.8% | 299 626 | 55.8% | 122 852 | 21.1% | 136 698 | 23.5% | 719 510 | 123.7% | 174 009 | 93.8% | (21.4%) |
| Dividends | - | - | - | - | - | - | 3 | - | 128 | - | 131 | - | - | - | (100.0%) |
| Payments | (35 747 159) | (36 817 820) | (11 670 516) | 32.6% | (10 926 446) | 30.6% | (8 522 028) | 23.1% | (10 045 029) | 27.3% | (41 164 019) | 111.8% | (8 231 057) | 109.7% | 22.0% |
| Suppliers and employees | (34 335 537) | (34 695 110) | (11 280 958) | 32.9% | (10 177 622) | 29.6% | (8 305 156) | 23.9% | (9 576 098) | 27.6% | (39 339 833) | 113.4% | (7 609 872) | 111.3% | 25.8% |
| Finance charges | (818 576) | (1 504 149) | (296 130) | 36.2% | (556 102) | 67.9% | (85 012) | 5.7% | (110 498) | 7.3% | (1 047 742) | 69.7% | (524 608) | 95.2% | (78.9%) |
| Transfers and grants | (593 046) | (618 560) | (93 427) | 15.8% | (192 723) | 32.5% | (131 861) | 21.3% | (358 433) | 57.9% | (776 443) | 125.5% | (96 577) | 56.3% | 271.1% |
| Net Cash from/(used) Operating Activities | 9 411 216 | 9 415 776 | 1 999 585 | 21.2% | 1 164 838 | 12.4% | 1 206 688 | 12.8% | 3 016 311 | 32.0% | 7 387 422 | 78.5% | 2 432 944 | 110.7% | 24.0% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 98 606 | 705 234 | 167 977 | 170.4% | 670 772 | 680.3% | 371 128 | 52.6% | (275 106) | (39.0%) | 934 771 | 132.5% | (1 617 041) | 558.9% | (83.0%) |
| Proceeds on disposal of PPE | 72 244 | 114 614 | 4 785 | 6.6% | 25 910 | 35.9% | 9 680 | 8.4% | (3 149) | (2.7%) | 37 226 | 32.5% | 38 175 | 114.8% | (108.2%) |
| Decrease in non-current debtors | 70 329 | (9 325) | 134 681 | 191.5% | (120 513) | (171.4%) | - | - | - | - | 14 168 | (151.9%) | 9 155 | (528.9%) | (100.0%) |
| Decrease in other non-current receivables | (81 614) | (49 397) | 38 555 | (47.2%) | (120 866) | 148.1% | (3 736) | 7.6% | (1 249) | 2.5% | (87 297) | 176.7% | (40 628) | 76.4% | (96.9%) |
| Decrease (increase) in non-current investments | 37 647 | 649 342 | (10 043) | (26.7%) | 886 240 | 2 354.1% | 365 184 | 56.2% | (270 708) | (41.7%) | 970 674 | 149.5% | (1 623 744) | 619.4% | (83.3%) |
| Payments | (10 533 593) | (9 426 093) | (1 256 215) | 11.9% | (1 962 577) | 18.6% | (1 449 355) | 15.4% | (2 959 538) | 31.4% | (7 627 686) | 80.9% | (2 850 098) | 100.6% | 3.8% |
| Capital assets | (10 533 593) | (9 426 093) | (1 256 215) | 11.9% | (1 962 577) | 18.6% | (1 449 355) | 15.4% | (2 959 538) | 31.4% | (7 627 686) | 80.9% | (2 850 098) | 100.6% | 3.8% |
| Net Cash from/(used) Investing Activities | (10 434 988) | (8 720 859) | (1 088 238) | 10.4% | (1 291 805) | 12.4% | (1 078 228) | 12.4% | (3 234 645) | 37.1% | (6 692 915) | 76.7% | (4 467 139) | 85.3% | (27.6%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 2 655 423 | 1 273 974 | 32 892 | 1.2% | 65 616 | 2.5% | 42 156 | 3.3% | 54 307 | 4.3% | 194 971 | 15.3% | 1 058 783 | 89.2% | (94.9%) |
| Short term loans | 29 110 | 7 354 | 11 543 | 39.7% | - | - | - | - | - | - | 11 543 | 157.0% | - | (.1%) | - |
| Borrowing long term/refinancing | 2 590 554 | 1 223 469 | 131 | - | 29 001 | 1.1% | 17 869 | 1.5% | (1 856) | (.2%) | 45 144 | 3.7% | 1 099 978 | 93.6% | (100.2%) |
| Increase (decrease) in consumer deposits | 35 759 | 43 151 | 21 219 | 59.3% | 36 615 | 102.4% | 24 287 | 56.3% | 56 163 | 130.2% | 138 284 | 320.5% | (41 195) | (24.5%) | (236.3%) |
| Payments | (1 250 348) | (1 024 520) | (231 252) | 18.5% | (619 437) | 49.5% | (74 405) | 7.3% | (215 079) | 21.0% | (1 140 172) | 111.3% | (261 833) | 98.2% | (17.9%) |
| Repayment of borrowing | (1 250 348) | (1 024 520) | (231 252) | 18.5% | (619 437) | 49.5% | (74 405) | 7.3% | (215 079) | 21.0% | (1 140 172) | 111.3% | (261 833) | 98.2% | (17.9%) |
| Net Cash from/(used) Financing Activities | 1 405 075 | 249 454 | (198 359) | (14.1%) | (553 821) | (39.4%) | (32 249) | (12.9%) | (160 772) | (64.4%) | (945 201) | (378.9%) | 796 951 | 72.8% | (120.2%) |
| Net Increase/(Decrease) in cash held | 381 304 | 944 372 | 712 988 | 187.0% | (680 788) | (178.5%) | 96 211 | 10.2% | (379 105) | (40.1%) | (250 693) | (26.5%) | (1 237 244) | 245.8% | (69.4%) |
| Cash/cash equivalents at the year begin: | 7 481 851 | 6 369 038 | 6 801 718 | 90.9% | 7 514 707 | 100.4% | 6 833 919 | 107.3% | 6 930 130 | 108.8% | 6 801 718 | 106.8% | 8 294 600 | 102.7% | (16.5%) |
| Cash/cash equivalents at the year end: | 7 868 609 | 7 318 865 | 7 514 707 | 95.5% | 6 833 919 | 86.9% | 6 930 130 | 94.7% | 6 551 025 | 89.5% | 6 551 025 | 89.5% | 7 057 356 | 131.5% | (7.2%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 360 123 | 10.2% | 168 107 | 4.8% | 164 704 | 4.7% | 2 827 019 | 80.3% | 3 519 953 | 31.4% | 65 947 | 1.9% |
| Electricity | 832 748 | 62.7% | 92 594 | 7.0% | 37 835 | 2.8% | 364 906 | 27.5% | 1 328 084 | 11.9% | 3 210 | .2% |
| Property Rates | 412 251 | 11.8% | 113 940 | 3.3% | 111 147 | 3.2% | 2 855 041 | 81.8% | 3 492 379 | 31.2% | 28 145 | .8% |
| Sanitation | 114 073 | 18.4% | 33 677 | 5.4% | 35 828 | 5.8% | 437 262 | 70.4% | 620 840 | 5.5% | 1 398 | .2% |
| Refuse Removal | 32 160 | 9.0% | 11 361 | 3.2% | 12 110 | 3.4% | 303 300 | 84.5% | 358 932 | 3.2% | 7 | - |
| Other | (215 848) | (11.5%) | 71 571 | 3.8% | 58 524 | 3.1% | 1 963 888 | 104.6% | 1 878 134 | 16.8% | 7 900 | .4% |
| Total By Income Source | 1 535 508 | 13.7% | 491 250 | 4.4% | 420 148 | 3.8% | 8 751 415 | 78.1% | 11 198 321 | 100.0% | 106 607 | 1.0% |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 109 502 | 15.7% | 28 177 | 4.0% | 20 581 | 2.9% | 539 676 | 77.3% | 697 936 | 6.2% | 2 202 | .3% |
| Business | 792 170 | 31.4% | 146 693 | 5.8% | 99 171 | 3.9% | 1 485 788 | 58.9% | 2 523 822 | 22.5% | 16 246 | .6% |
| Households | 781 261 | 12.1% | 256 766 | 4.0% | 248 016 | 3.9% | 5 152 122 | 80.0% | 6 438 165 | 57.5% | 77 074 | 1.2% |
| Other | (147 425) | (9.6%) | 59 614 | 3.9% | 52 380 | 3.4% | 1 573 829 | 102.3% | 1 538 398 | 13.7% | 11 085 | .7% |
| Total By Customer Group | 1 535 508 | 13.7% | 491 250 | 4.4% | 420 148 | 3.8% | 8 751 415 | 78.1% | 11 198 321 | 100.0% | 106 607 | 1.0% |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 1 034 291 | 99.5% | - | - | - | - | 5 376 | .5% | 1 039 667 | 30.9% |
| Bulk Water | 160 555 | 100.0% | - | - | - | - | - | - | 160 555 | 4.8% |
| PAYE deductions | 87 253 | 100.0% | - | - | - | - | 27 | - | 87 280 | 2.6% |
| VAT (output less input) | 13 830 | 100.0% | - | - | - | - | - | - | 13 830 | .4% |
| Pensions / Retirement | 116 860 | 100.0% | - | - | - | - | - | - | 116 860 | 3.5% |
| Loan repayments | 143 275 | 14.3% | 34 170 | 3.4% | 162 012 | 16.2% | 660 232 | 66.0% | 999 689 | 29.7% |
| Trade Creditors | 703 752 | 77.4% | 56 321 | 6.2% | 54 103 | 5.9% | 95 210 | 10.5% | 909 386 | 27.0% |
| Auditor-General | 1 743 | 58.4% | 1 | - | 60 | 2.0% | 1 183 | 39.6% | 2 986 | .1% |
| Other | 11 463 | 32.5% | 12 640 | 35.8% | 4 508 | 12.8% | 6 670 | 18.9% | 35 281 | 1.0% |
| Total | 2 273 021 | 67.5% | 103 131 | 3.1% | 220 682 | 6.6% | 768 699 | 22.8% | 3 365 534 | 100.0% |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ETHEKWINI (ETH)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 23 662 218 | 23 873 493 | 6 159 314 | 26.0% | 6 355 644 | 26.9% | 5 839 349 | 24.5% | 5 143 505 | 21.5% | 23 497 812 | 98.4% | 5 558 876 | 97.2% | (7.5%) |
| Property rates | 4 711 969 | 4 711 969 | 977 233 | 20.7% | 1 678 664 | 35.6% | 1 086 935 | 23.1% | 1 179 619 | 25.0% | 4 922 451 | 104.5% | 976 998 | 97.1% | 20.7% |
| Property rates - penalties and collection charges | 132 134 | 132 134 | 34 482 | 26.1% | 6 987 | 5.3% | 23 009 | 17.4% | 4 525 | 3.4% | 69 002 | 52.2% | 24 971 | 74.2% | (81.9%) |
| Service charges - electricity revenue | 9 670 396 | 9 670 396 | 2 501 139 | 25.9% | 2 290 216 | 23.7% | 2 300 311 | 23.8% | 2 317 773 | 24.0% | 9 409 439 | 97.3% | 2 183 336 | 101.1% | 6.2% |
| Service charges - water revenue | 2 622 733 | 2 622 733 | 567 955 | 21.7% | 574 448 | 21.9% | 649 627 | 24.8% | 573 807 | 21.9% | 2 365 836 | 90.2% | 542 145 | 93.2% | 5.8% |
| Service charges - sanitation revenue | 671 421 | 671 421 | 162 314 | 24.2% | 158 591 | 23.6% | 184 242 | 27.4% | 162 211 | 24.2% | 667 358 | 99.4% | 157 416 | 96.8% | 3.0% |
| Service charges - refuse revenue | 425 706 | 425 706 | 107 613 | 25.3% | 111 335 | 26.2% | 109 723 | 25.8% | 110 310 | 25.9% | 438 981 | 103.1% | 102 507 | 103.7% | 7.6% |
| Service charges - other | 123 235 | 123 929 | 31 837 | 25.8% | 35 911 | 29.1% | 31 971 | 25.8% | 31 438 | 25.4% | 131 156 | 105.8% | 28 682 | 100.2% | 9.6% |
| Rental of facilities and equipment | 349 152 | 349 173 | 92 210 | 26.4% | 102 482 | 29.4% | 97 894 | 28.0% | 98 493 | 28.2% | 391 079 | 112.0% | 122 298 | 118.8% | (19.5%) |
| Interest earned - external investments | 239 754 | 244 707 | 71 614 | 29.9% | 70 214 | 29.3% | 72 040 | 29.4% | 84 711 | 34.6% | 298 579 | 122.0% | 68 220 | 100.2% | 24.2% |
| Interest earned - outstanding debtors | 94 145 | 95 655 | 28 373 | 30.1% | 26 677 | 28.3% | 29 258 | 30.6% | 35 489 | 37.1% | 119 798 | 125.2% | 34 883 | 107.5% | 1.7% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 104 400 | 104 400 | 17 331 | 16.6% | 21 049 | 20.2% | 18 497 | 17.7% | 54 023 | 51.7% | 110 899 | 106.2% | 22 207 | 77.8% | 143.3% |
| Licences and permits | 29 747 | 21 361 | 9 913 | 33.3% | 10 075 | 33.9% | 11 689 | 54.7% | (1 335) | (6.2%) | 30 341 | 142.0% | 10 245 | 140.3% | (113.0%) |
| Agency services | - | 8 385 | - | - | - | - | - | - | 12 495 | 149.0% | 12 495 | 149.0% | - | - | (100.0%) |
| Transfers recognised - operational | 2 126 964 | 2 266 352 | 822 033 | 38.6% | 550 075 | 25.9% | 541 021 | 23.9% | 285 715 | 12.6% | 2 198 843 | 97.0% | 445 847 | 88.2% | (35.9%) |
| Other own revenue | 2 328 441 | 2 383 150 | 735 029 | 31.6% | 709 289 | 30.5% | 677 362 | 28.3% | 191 502 | 8.0% | 2 313 183 | 96.7% | 831 461 | 93.6% | (77.0%) |
| Gains on disposal of PPE | 32 021 | 32 021 | 238 | .7% | 9 631 | 30.1% | 5 772 | 18.0% | 2 731 | 8.5% | 18 372 | 57.4% | 7 661 | 64.2% | (64.4%) |
| Operating Expenditure | 23 751 278 | 23 962 646 | 5 327 850 | 22.4% | 5 973 291 | 25.1% | 4 865 354 | 20.3% | 5 821 352 | 24.3% | 21 987 848 | 91.8% | 5 989 935 | 91.7% | (2.8%) |
| Employee related costs | 6 104 168 | 6 140 726 | 1 345 971 | 22.1% | 1 690 285 | 27.7% | 1 405 837 | 22.9% | 1 453 073 | 23.7% | 5 895 166 | 96.0% | 1 058 136 | 93.7% | 37.3% |
| Remuneration of councillors | 83 766 | 83 821 | 20 799 | 24.8% | 20 891 | 24.9% | 23 925 | 28.5% | 23 292 | 27.8% | 88 906 | 106.1% | 20 636 | 97.9% | 12.9% |
| Debt impairment | 550 000 | 614 000 | 32 987 | 6.0% | 71 942 | 13.1% | 15 342 | 2.5% | 352 105 | 57.3% | 472 377 | 76.9% | 41 067 | 48.0% | 757.4% |
| Depreciation and asset impairment | 1 849 181 | 1 849 292 | 459 262 | 24.8% | 457 356 | 24.7% | 332 130 | 18.0% | 129 144 | 7.0% | 1 377 892 | 74.5% | 447 562 | 100.3% | (71.1%) |
| Finance charges | 1 247 576 | 1 232 749 | 262 664 | 21.1% | 432 494 | 34.7% | 93 273 | 7.6% | 240 486 | 19.5% | 1 028 916 | 83.5% | 472 761 | 93.5% | (49.1%) |
| Bulk purchases | 7 839 667 | 7 839 667 | 2 249 424 | 28.7% | 1 768 446 | 22.6% | 1 663 161 | 21.2% | 1 898 615 | 24.2% | 7 579 646 | 96.7% | 1 788 029 | 96.4% | 6.2% |
| Other Materials | 19 207 | 19 207 | 11 155 | 58.1% | 11 207 | 58.3% | 12 070 | 62.8% | 23 736 | 123.6% | 58 168 | 302.9% | 17 595 | 214.9% | 34.9% |
| Contracted services | 3 076 758 | 3 085 421 | 393 574 | 12.8% | 840 201 | 27.3% | 637 353 | 20.7% | 865 906 | 28.1% | 2 737 034 | 88.7% | 846 248 | 93.2% | 2.3% |
| Transfers and grants | 174 319 | 183 945 | 26 164 | 15.0% | 57 944 | 33.2% | 21 977 | 11.9% | 152 436 | 82.9% | 258 522 | 140.5% | 59 180 | 91.8% | 157.6% |
| Other expenditure | 2 805 537 | 2 912 620 | 525 805 | 18.7% | 619 911 | 22.1% | 656 750 | 22.5% | 679 490 | 23.3% | 2 481 956 | 85.2% | 1 237 979 | 78.5% | (45.1%) |
| Loss on disposal of PPE | 1 100 | 1 198 | 44 | 4.0% | 2 614 | 237.7% | 3 536 | 295.2% | 3 069 | 256.2% | 9 264 | 773.3% | 741 | 153.5% | 313.9% |
| Surplus/(Deficit) | (89 061) | (89 154) | 831 464 | | 382 353 | | 973 995 | | (677 847) | | 1 509 964 | | (431 059) | | |
| Transfers recognised - capital | 2 831 077 | 2 886 944 | 321 696 | 11.4% | 332 114 | 11.7% | 368 250 | 12.8% | 1 329 142 | 46.0% | 2 351 203 | 81.4% | 645 805 | 118.0% | 105.8% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 2 742 016 | 2 797 791 | 1 153 160 | | 714 467 | | 1 342 245 | | 651 295 | | 3 861 167 | | 214 746 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 2 742 016 | 2 797 791 | 1 153 160 | | 714 467 | | 1 342 245 | | 651 295 | | 3 861 167 | | 214 746 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 2 742 016 | 2 797 791 | 1 153 160 | | 714 467 | | 1 342 245 | | 651 295 | | 3 861 167 | | 214 746 | | |
| Share of surplus/ (deficit) of associate | - | - | (0) | - | - | - | - | - | - | - | (0) | - | - | - | - |
| Surplus/(Deficit) for the year | 2 742 016 | 2 797 791 | 1 153 160 | | 714 467 | | 1 342 245 | | 651 295 | | 3 861 167 | | 214 746 | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 5 308 715 | 5 316 381 | 596 821 | 11.2% | 834 910 | 15.7% | 811 787 | 15.3% | 1 922 465 | 36.2% | 4 165 983 | 78.4% | 1 212 491 | 89.3% | 58.6% |
| National Government | 1 854 077 | 1 909 844 | 83 110 | 4.5% | 181 943 | 9.8% | 158 296 | 8.3% | 963 720 | 50.5% | 1 387 069 | 72.6% | 448 934 | 87.2% | 114.7% |
| Provincial Government | 977 000 | 977 000 | 144 871 | 14.8% | 228 399 | 23.4% | 209 954 | 21.5% | 278 971 | 28.6% | 862 195 | 88.2% | 18 900 | - | 1 376.0% |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | 37 052 | - | 37 052 | - | - | - | (100.0%) |
| Transfers recognised - capital | 2 831 077 | 2 886 844 | 227 981 | 8.1% | 410 342 | 14.5% | 368 250 | 12.8% | 1 279 743 | 44.3% | 2 286 316 | 79.2% | 467 834 | 100.3% | 173.5% |
| Borrowing | 1 500 000 | 750 000 | - | - | 122 467 | 8.2% | 137 199 | 18.3% | (259 666) | (34.6%) | - | - | 197 072 | 68.8% | (231.8%) |
| Internally generated funds | 922 638 | 1 624 537 | 368 840 | 40.0% | 300 761 | 32.6% | 306 338 | 18.9% | 900 372 | 55.4% | 1 876 311 | 115.5% | 547 585 | 89.8% | 64.4% |
| Public contributions and donations | 55 000 | 55 000 | - | - | 1 340 | 2.4% | - | - | 2 016 | 3.7% | 3 356 | 6.1% | - | - | (100.0%) |
| Capital Expenditure Standard Classification | 5 308 715 | 5 316 381 | 596 821 | 11.2% | 834 910 | 15.7% | 811 787 | 15.3% | 1 922 465 | 36.2% | 4 165 983 | 78.4% | 1 212 491 | 89.3% | 58.6% |
| Governance and Administration | 179 902 | 309 141 | 29 558 | 16.4% | 45 537 | 25.3% | 34 488 | 11.2% | 181 014 | 58.6% | 290 597 | 94.0% | (20 468) | 32.9% | (984.4%) |
| Executive & Council | 16 400 | 18 886 | 1 742 | 10.6% | 838 | 5.1% | 5 138 | 27.2% | 2 816 | 14.9% | 10 534 | 55.8% | 653 | 59.7% | 331.0% |
| Budget & Treasury Office | 67 800 | 191 532 | 7 902 | 11.7% | 29 854 | 44.0% | 19 107 | 10.0% | 140 440 | 73.3% | 197 303 | 103.0% | (73 247) | - | (291.7%) |
| Corporate Services | 95 702 | 98 723 | 19 914 | 20.8% | 14 845 | 15.5% | 10 243 | 10.4% | 37 758 | 38.2% | 82 760 | 83.8% | 52 126 | 15.2% | (27.6%) |
| Community and Public Safety | 1 339 175 | 1 314 982 | 175 519 | 13.1% | 271 842 | 20.3% | 275 625 | 21.0% | 395 298 | 30.1% | 1 118 284 | 85.0% | (488 863) | 31.6% | (180.9%) |
| Community & Social Services | 120 510 | 80 510 | 2 574 | 2.1% | 11 537 | 9.6% | 11 721 | 14.6% | 32 418 | 40.3% | 58 250 | 72.4% | 6 941 | 26.4% | 367.1% |
| Sport And Recreation | 19 073 | 27 773 | 2 414 | 12.7% | 2 184 | 11.5% | 3 914 | 14.1% | 15 765 | 56.8% | 24 277 | 87.4% | 10 972 | - | 43.7% |
| Public Safety | 15 583 | 50 210 | 4 696 | 30.1% | 5 525 | 35.5% | 4 549 | 9.1% | 24 011 | 47.8% | 38 781 | 77.2% | 19 672 | 47.1% | 22.1% |
| Housing | 1 167 509 | 1 139 989 | 163 776 | 14.0% | 251 103 | 21.5% | 253 414 | 22.2% | 314 731 | 27.6% | 983 024 | 86.2% | (532 383) | 20.2% | (159.1%) |
| Health | 16 500 | 16 500 | 2 059 | 12.5% | 1 493 | 9.0% | 2 027 | 12.3% | 8 373 | 50.7% | 13 952 | 84.6% | 5 935 | 64.8% | 41.1% |
| Economic and Environmental Services | 1 724 141 | 1 618 559 | 151 736 | 8.8% | 171 140 | 9.9% | 169 799 | 10.5% | 567 056 | 35.0% | 1 059 731 | 65.5% | 938 095 | 109.5% | (39.6%) |
| Planning and Development | 273 988 | 292 687 | 22 305 | 8.1% | 40 055 | 14.6% | 41 263 | 14.1% | 165 730 | 56.6% | 269 353 | 92.0% | 18 083 | 54.9% | 816.5% |
| Road Transport | 1 450 153 | 1 325 872 | 129 431 | 8.9% | 131 085 | 9.0% | 128 536 | 9.7% | 401 326 | 30.3% | 790 378 | 59.6% | 920 012 | 119.8% | (56.4%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 2 065 497 | 2 064 261 | 239 991 | 11.6% | 346 365 | 16.8% | 331 853 | 16.1% | 771 361 | 37.4% | 1 689 570 | 81.8% | 782 445 | 105.9% | (1.4%) |
| Electricity | 539 850 | 674 106 | 115 526 | 21.4% | 92 074 | 17.1% | 126 196 | 18.7% | 288 372 | 42.8% | 622 168 | 92.3% | 230 342 | 120.7% | 25.2% |
| Water | 691 089 | 630 460 | 39 351 | 5.7% | 94 847 | 13.7% | 59 237 | 9.4% | 111 535 | 17.7% | 304 970 | 48.4% | 580 770 | 158.6% | (80.8%) |
| Waste Water Management | 654 758 | 590 888 | 66 861 | 10.2% | 138 677 | 21.2% | 123 213 | 20.9% | 295 170 | 50.0% | 623 921 | 105.6% | (79 270) | 44.4% | (472.4%) |
| Waste Management | 179 800 | 168 807 | 18 253 | 10.2% | 20 767 | 11.6% | 23 207 | 13.7% | 76 284 | 45.2% | 138 511 | 82.1% | 50 604 | 52.1% | 50.7% |
| Other | - | 9 438 | 17 | - | 26 | - | 22 | .2% | 7 736 | 82.0% | 7 801 | 82.7% | 1 283 | 37.1% | 502.9% |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 25 815 022 | 26 175 886 | 6 481 072 | 25.1% | 5 962 356 | 23.1% | 3 955 532 | 15.1% | 9 336 296 | 35.7% | 25 735 256 | 98.3% | 7 204 557 | 105.0% | 29.6% |
| Ratepayers and other | 20 523 082 | 20 688 182 | 5 237 356 | 25.5% | 5 154 648 | 25.1% | 2 770 335 | 13.4% | 7 235 305 | 35.0% | 20 397 645 | 98.6% | 6 575 205 | 103.7% | 10.0% |
| Government - operating | 2 126 964 | 2 266 351 | 822 033 | 38.6% | 549 547 | 25.8% | 541 021 | 23.9% | 286 242 | 12.6% | 2 198 843 | 97.0% | (354 627) | 86.8% | (180.7%) |
| Government - capital | 2 831 077 | 2 886 944 | 321 696 | 11.4% | 18 572 | .7% | 593 713 | 20.6% | 1 786 595 | 61.9% | 2 720 576 | 94.2% | 864 966 | 148.4% | 106.6% |
| Interest | 333 899 | 334 409 | 99 987 | 29.9% | 239 589 | 71.8% | 50 463 | 15.1% | 28 154 | 8.4% | 418 193 | 125.1% | 119 013 | 100.9% | (76.3%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (20 874 968) | (21 527 505) | (6 267 197) | 30.0% | (6 049 388) | 29.0% | (3 579 281) | 16.6% | (4 966 281) | 23.1% | (20 862 146) | 96.9% | (4 079 895) | 98.5% | 21.7% |
| Suppliers and employees | (20 150 649) | (20 119 922) | (6 002 416) | 29.8% | (5 483 275) | 27.2% | (3 540 295) | 17.6% | (4 733 579) | 23.5% | (19 759 566) | 98.2% | (3 607 532) | 99.7% | 31.2% |
| Finance charges | (550 000) | (1 223 638) | (264 781) | 48.1% | (482 004) | 87.6% | (48 719) | 4.0% | (50 511) | 4.1% | (846 016) | 69.1% | (472 363) | 93.4% | (89.3%) |
| Transfers and grants | (174 319) | (183 945) | - | - | (84 109) | 48.3% | 9 734 | (5.3%) | (182 190) | 99.0% | (256 565) | 139.5% | - | - | (100.0%) |
| Net Cash from/(used) Operating Activities | 4 940 054 | 4 648 381 | 213 875 | 4.3% | (87 032) | (1.8%) | 376 252 | 8.1% | 4 370 015 | 94.0% | 4 873 110 | 104.8% | 3 124 662 | 137.5% | 39.9% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | (11 433) | 18 672 | (257 814) | 2 254.9% | 217 178 | (1 899.5%) | 3 805 | 20.4% | (418 109) | (2 239.3%) | (454 940) | (2 436.5%) | (2 071 108) | 129.7% | (79.8%) |
| Proceeds on disposal of PPE | 32 021 | 32 021 | 194 | .6% | 7 017 | 21.9% | 2 235 | 7.0% | (3 635) | (11.4%) | 5 811 | 18.1% | 19 403 | 44.7% | (118.7%) |
| Decrease in non-current debtors | 5 718 | (32 000) | 126 490 | 2 212.1% | (120 513) | (2 107.6%) | - | - | - | - | 5 977 | (18.7%) | 7 515 | (376.1%) | (100.0%) |
| Decrease in other non-current receivables | (49 172) | 51 392 | 38 533 | (78.4%) | (121 932) | 248.0% | 685 | 1.3% | (1 250) | (2.4%) | (83 964) | (163.4%) | (46 417) | 114.8% | (97.3%) |
| Decrease (increase) in non-current investments | - | (32 741) | (423 031) | - | 452 606 | - | 885 | (2.7%) | (413 224) | 1 262.1% | (382 764) | 1 169.1% | (2 051 609) | 111.5% | (79.9%) |
| Payments | (5 308 715) | (5 316 481) | (596 821) | 11.2% | (997 634) | 18.8% | (808 043) | 15.2% | (1 763 485) | 33.2% | (4 165 983) | 78.4% | (1 971 862) | 104.8% | (10.6%) |
| Capital assets | (5 308 715) | (5 316 481) | (596 821) | 11.2% | (997 634) | 18.8% | (808 043) | 15.2% | (1 763 485) | 33.2% | (4 165 983) | 78.4% | (1 971 862) | 104.8% | (10.6%) |
| Net Cash from/(used) Investing Activities | (5 320 148) | (5 297 809) | (854 635) | 16.1% | (780 456) | 14.7% | (804 238) | 15.2% | (2 181 594) | 41.2% | (4 620 923) | 87.2% | (4 042 970) | 105.5% | (46.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 1 530 790 | 780 790 | - | - | 1 849 | .1% | 6 927 | .9% | (3 625) | (.5%) | 5 151 | .7% | 982 792 | 95.8% | (100.4%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 1 500 000 | 750 000 | - | - | - | - | - | - | - | - | - | - | 1 000 000 | 100.0% | (100.0%) |
| Increase (decrease) in consumer deposits | 30 790 | 30 790 | - | - | 1 849 | 6.0% | 6 927 | 22.5% | (3 625) | (11.8%) | 5 151 | 16.7% | (17 208) | (65.4%) | (78.9%) |
| Payments | (826 314) | (826 314) | (209 251) | 25.3% | (370 760) | 44.9% | (33 528) | 4.1% | (159 485) | 19.3% | (773 025) | 93.6% | (152 847) | 96.1% | 4.3% |
| Repayment of borrowing | (826 314) | (826 314) | (209 251) | 25.3% | (370 760) | 44.9% | (33 528) | 4.1% | (159 485) | 19.3% | (773 025) | 93.6% | (152 847) | 96.1% | 4.3% |
| Net Cash from/(used) Financing Activities | 704 476 | (45 524) | (209 251) | (29.7%) | (368 911) | (52.4%) | (26 601) | 58.4% | (163 110) | 358.3% | (767 874) | 1 686.7% | 829 945 | 95.2% | (119.7%) |
| Net Increase/(Decrease) in cash held | 324 382 | (694 952) | (850 011) | (262.0%) | (1 236 400) | (381.2%) | (454 587) | 65.4% | 2 025 311 | (291.4%) | (515 687) | 74.2% | (88 363) | 522.2% | (2 392.0%) |
| Cash/cash equivalents at the year begin: | 3 726 917 | 3 726 917 | 4 790 321 | 128.5% | 3 940 310 | 105.7% | 2 703 911 | 72.6% | 2 249 323 | 60.4% | 4 790 321 | 128.5% | 4 820 239 | 96.8% | (53.3%) |
| Cash/cash equivalents at the year end: | 4 051 298 | 3 031 965 | 3 940 310 | 97.3% | 2 703 911 | 66.7% | 2 249 323 | 74.2% | 4 274 634 | 141.0% | 4 274 634 | 141.0% | 4 731 876 | 130.8% | (9.7%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 178 701 | 13.1% | 76 294 | 5.6% | 36 564 | 2.7% | 1 074 249 | 78.7% | 1 365 809 | 24.9% | 17 834 | 1.3% |
| Electricity | 409 551 | 61.1% | 63 231 | 9.4% | 18 797 | 2.8% | 178 600 | 26.6% | 670 178 | 12.2% | 3 210 | .5% |
| Property Rates | 238 166 | 11.2% | 71 877 | 3.4% | 61 053 | 2.9% | 1 754 639 | 82.5% | 2 125 735 | 38.8% | 28 112 | 1.3% |
| Sanitation | 70 412 | 27.2% | 18 637 | 7.2% | 10 720 | 4.1% | 159 078 | 61.5% | 258 847 | 4.7% | 1 398 | .5% |
| Refuse Removal | 3 718 | 64.4% | 1 253 | 21.7% | 263 | 4.6% | 538 | 9.3% | 5 772 | .1% | 7 | .1% |
| Other | (169 409) | (16.0%) | 44 502 | 4.2% | 34 383 | 3.3% | 1 147 503 | 108.6% | 1 056 980 | 19.3% | 7 900 | .7% |
| Total By Income Source | 731 138 | 13.3% | 275 794 | 5.0% | 161 781 | 3.0% | 4 314 608 | 78.7% | 5 483 321 | 100.0% | 58 460 | 1.1% |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 45 890 | 22.4% | 10 309 | 5.0% | 1 600 | .8% | 147 440 | 71.8% | 205 239 | 3.7% | 2 202 | 1.1% |
| Business | 407 599 | 26.8% | 106 262 | 7.0% | 54 846 | 3.6% | 951 443 | 62.6% | 1 520 150 | 27.7% | 16 246 | 1.1% |
| Households | 467 540 | 17.3% | 118 275 | 4.4% | 68 818 | 2.6% | 2 042 956 | 75.7% | 2 697 588 | 49.2% | 28 943 | 1.1% |
| Other | (189 890) | (17.9%) | 40 948 | 3.9% | 36 517 | 3.4% | 1 172 770 | 110.6% | 1 060 345 | 19.3% | 11 069 | 1.0% |
| Total By Customer Group | 731 138 | 13.3% | 275 794 | 5.0% | 161 781 | 3.0% | 4 314 608 | 78.7% | 5 483 321 | 100.0% | 58 460 | 1.1% |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 686 610 | 100.0% | - | - | - | - | - | - | 686 610 | 32.7% |
| Bulk Water | 111 963 | 100.0% | - | - | - | - | - | - | 111 963 | 5.3% |
| PAYE deductions | 54 821 | 100.0% | - | - | - | - | - | - | 54 821 | 2.6% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 78 440 | 100.0% | - | - | - | - | - | - | 78 440 | 3.7% |
| Loan repayments | 100 693 | 10.5% | 34 170 | 3.6% | 162 012 | 16.9% | 660 232 | 69.0% | 957 107 | 45.6% |
| Trade Creditors | 135 530 | 64.4% | 19 179 | 9.1% | 48 188 | 22.9% | 7 588 | 3.6% | 210 486 | 10.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 1 168 058 | 55.6% | 53 349 | 2.5% | 210 200 | 10.0% | 667 820 | 31.8% | 2 099 427 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Sibusiso Sithole | 031 311 2130 |
| Financial Manager | Krish Kumar | 031 311 1131 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: VULAMEHLO (KZN211)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 37 602 | 40 040 | 19 822 | 52.7% | 12 961 | 34.5% | 15 393 | 38.4% | 11 004 | 27.5% | 59 179 | 147.8% | 3 697 | 2 140.8% | 197.6% |
| Property rates | 1 489 | 1 489 | 439 | 29.5% | 471 | 31.6% | 474 | 31.8% | 474 | 31.8% | 1 858 | 124.8% | 390 | 62.4% | 21.6% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | (7) | - | (10) | - | (10) | - | (27) | - | - | - | (100.0%) |
| Rental of facilities and equipment | - | - | 54 | - | 49 | - | 49 | - | 49 | - | 202 | - | 59 | 124.6% | (16.2%) |
| Interest earned - external investments | - | - | 40 | - | 98 | - | 174 | - | 172 | - | 484 | - | 55 | 97.8% | 213.8% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | 62 | - | - | - | 62 | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 35 614 | 35 614 | 18 139 | 50.9% | 12 333 | 34.6% | 14 322 | 40.2% | 6 650 | 18.7% | 51 444 | 144.4% | - | - | (100.0%) |
| Other own revenue | 499 | 2 937 | 1 149 | 230.2% | 17 | 3.4% | 322 | 11.0% | 3 669 | 124.9% | 5 156 | 175.5% | 2 576 | - | 42.4% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | 618 | - | (100.0%) |
| Operating Expenditure | 43 275 | 55 713 | 12 901 | 29.8% | 17 021 | 39.3% | 9 193 | 16.5% | 12 308 | 22.1% | 51 423 | 92.3% | 15 717 | 555.5% | (21.7%) |
| Employee related costs | 13 908 | 13 908 | 3 686 | 26.5% | 3 151 | 22.7% | 3 200 | 23.0% | 3 269 | 23.5% | 13 306 | 95.7% | 3 484 | 116.9% | (6.2%) |
| Remuneration of councillors | 5 614 | 6 614 | 1 225 | 21.8% | 1 335 | 23.8% | 1 899 | 28.7% | 1 632 | 24.7% | 6 092 | 92.1% | 749 | - | 117.8% |
| Debt impairment | - | 1 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 6 400 | 15 400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 7 056 | 7 606 | 1 152 | 16.3% | 616 | 8.7% | - | - | - | - | 1 768 | 23.2% | 772 | - | (100.0%) |
| Transfers and grants | - | - | - | - | (1 239) | - | 2 246 | - | 3 597 | - | 4 605 | - | - | - | (100.0%) |
| Other expenditure | 10 297 | 11 185 | 6 838 | 66.4% | 13 158 | 127.8% | 1 848 | 16.5% | 3 809 | 34.1% | 25 652 | 229.4% | 10 711 | - | (64.4%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (5 673) | (15 673) | 6 921 | | (4 059) | | 6 200 | | (1 305) | | 7 756 | | (12 020) | | |
| Transfers recognised - capital | - | - | 7 255 | - | 1 849 | - | - | - | - | - | 9 104 | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (5 673) | (15 673) | 14 176 | | (2 210) | | 6 200 | | (1 305) | | 16 860 | | (12 020) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (5 673) | (15 673) | 14 176 | | (2 210) | | 6 200 | | (1 305) | | 16 860 | | (12 020) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (5 673) | (15 673) | 14 176 | | (2 210) | | 6 200 | | (1 305) | | 16 860 | | (12 020) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (5 673) | (15 673) | 14 176 | | (2 210) | | 6 200 | | (1 305) | | 16 860 | | (12 020) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 23 938 | 23 938 | 1 147 | 4.8% | 4 514 | 18.9% | - | - | 785 | 3.3% | 6 447 | 26.9% | 3 592 | 186.1% | (78.1%) |
| National Government | 22 238 | 22 238 | 1 147 | 5.2% | 4 514 | 20.3% | - | - | 785 | 3.5% | 6 447 | 29.0% | 3 592 | - | (78.1%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 22 238 | 22 238 | 1 147 | 5.2% | 4 514 | 20.3% | - | - | 785 | 3.5% | 6 447 | 29.0% | 3 592 | - | (78.1%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | 1 700 | 1 700 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 23 938 | 23 938 | 1 072 | 4.5% | 4 514 | 18.9% | - | - | 785 | 3.3% | 6 372 | 26.6% | 3 592 | 67.6% | (78.1%) |
| Governance and Administration | 23 038 | 23 038 | 1 072 | 4.7% | 4 514 | 19.6% | - | - | 785 | 3.4% | 6 372 | 27.7% | 3 592 | 67.6% | (78.1%) |
| Executive & Council | 22 238 | 22 238 | 1 072 | 4.8% | 4 514 | 20.3% | - | - | 785 | 3.5% | 6 372 | 28.7% | 3 592 | 67.6% | (78.1%) |
| Budget & Treasury Office | 600 | 600 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | 200 | 200 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 900 | 900 | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| **Receipts** | 42 379 | 44 794 | 26 667 | 62.9% | 24 919 | 58.8% | 20 071 | 44.8% | 6 653 | 14.9% | 78 310 | 174.8% | 3 331 | 177.3% | 99.7% |
| Ratepayers and other | 1 316 | 3 731 | 1 232 | 93.6% | 3 782 | 287.4% | 11 | .3% | 3 | .1% | 5 028 | 134.8% | 3 276 | 31.1% | (99.9%) |
| Government - operating | 40 697 | 40 697 | 19 139 | 47.0% | 10 720 | 26.3% | 15 225 | 37.4% | 6 650 | 16.3% | 51 734 | 127.1% | - | - | (100.0%) |
| Government - capital | - | - | 6 255 | - | 10 319 | - | 4 834 | - | - | - | 21 408 | - | - | - | - |
| Interest | 366 | 366 | 40 | 11.0% | 98 | 26.9% | 0 | - | 0 | - | 139 | 38.0% | 55 | 97.7% | (99.7%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | (37 100) | (37 100) | (12 914) | 34.8% | (24 730) | 66.7% | (10 248) | 27.6% | (11 929) | 32.2% | (59 822) | 161.2% | (14 145) | 1 223.6% | (15.7%) |
| Suppliers and employees | 15 152 | 15 152 | (12 914) | (85.2%) | (24 730) | (163.2%) | (7 737) | (51.1%) | (8 331) | (55.0%) | (53 714) | (354.5%) | (14 145) | 1 223.6% | (41.1%) |
| Finance charges | 228 | 228 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (52 480) | (52 480) | - | - | - | - | (2 511) | 4.8% | (3 597) | 6.9% | (6 108) | 11.6% | - | - | (100.0%) |
| **Net Cash from/(used) Operating Activities** | 5 279 | 7 694 | 13 752 | 260.5% | 188 | 3.6% | 9 823 | 127.7% | (5 276) | (68.6%) | 18 488 | 240.3% | (10 814) | 2.3% | (51.2%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| **Receipts** | 9 364 | 9 364 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | 91 | 91 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | 2 962 | 2 962 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 6 311 | 6 311 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | 9 364 | 9 364 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| **Receipts** | (546) | (546) | 131 | (23.9%) | 44 | (8.0%) | - | - | - | - | 175 | (32.0%) | 132 | - | (100.0%) |
| Short term loans | (546) | (546) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | 131 | - | 44 | - | - | - | - | - | 175 | - | 132 | - | (100.0%) |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | (546) | (546) | 131 | (23.9%) | 44 | (8.0%) | - | - | - | - | 175 | (32.0%) | 132 | - | (100.0%) |
| **Net Increase/(Decrease) in cash held** | 14 097 | 16 512 | 13 883 | 98.5% | 232 | 1.6% | 9 823 | 59.5% | (5 276) | (32.0%) | 18 662 | 113.0% | (10 682) | 4.0% | (50.6%) |
| Cash/cash equivalents at the year begin: | 2 175 | 2 175 | 6 | .3% | 13 888 | 638.4% | 14 121 | 649.1% | 23 944 | 1 100.7% | 6 | .3% | 11 886 | - | 101.5% |
| Cash/cash equivalents at the year end: | 16 272 | 18 687 | 13 889 | 85.3% | 14 121 | 86.8% | 23 944 | 128.1% | 18 668 | 99.9% | 18 668 | 99.9% | 1 204 | 4.0% | 1 450.8% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 62 | 6.8% | 62 | 6.7% | 64 | 6.9% | 736 | 79.6% | 925 | 100.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | 62 | 6.8% | 62 | 6.7% | 64 | 6.9% | 736 | 79.6% | 925 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 35 | 6.0% | 35 | 6.0% | 35 | 6.0% | 486 | 82.1% | 592 | 64.0% | - | - |
| Business | 1 | 3.0% | 1 | 3.0% | 2 | 6.1% | 36 | 87.9% | 41 | 4.4% | - | - |
| Households | 9 | 4.4% | 8 | 4.4% | 9 | 4.4% | 168 | 86.9% | 194 | 21.0% | - | - |
| Other | 17 | 17.7% | 17 | 17.7% | 17 | 17.7% | 46 | 47.0% | 99 | 10.7% | - | - |
| **Total By Customer Group** | 62 | 6.8% | 62 | 6.7% | 64 | 6.9% | 736 | 79.6% | 925 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | (267) | 86.4% | (13) | 4.2% | (9) | 2.9% | (20) | 6.4% | (309) | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | (267) | 86.4% | (13) | 4.2% | (9) | 2.9% | (20) | 6.4% | (309) | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | M H Zulu | 039 974 0450 |
| Financial Manager | H A Mahomed | 039 974 0450 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMDONI (KZN212)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 127 261 | 128 459 | 78 067 | 61.3% | 12 094 | 9.5% | 10 957 | 8.5% | 1 483 | 1.2% | 102 600 | 79.9% | 4 026 | 69.4% | (63.2%) |
| Property rates | 63 542 | 63 919 | 68 695 | 108.1% | 942 | 1.5% | 224 | .4% | 145 | .2% | 70 006 | 109.5% | 83 | 101.9% | 74.7% |
| Property rates - penalties and collection charges | 1 500 | 1 800 | 157 | 10.4% | 68 | 4.6% | (519) | (28.9%) | 1 117 | 62.0% | 822 | 45.7% | 2 359 | 129.1% | (52.7%) |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 7 530 | 7 493 | 7 978 | 106.0% | (297) | (3.9%) | 20 | .3% | (59) | (.8%) | 7 643 | 102.0% | (83) | 96.1% | (28.8%) |
| Service charges - other | - | - | - | - | 0 | - | - | - | (1 163) | - | (1 163) | - | - | - | (100.0%) |
| Rental of facilities and equipment | 4 013 | 4 016 | 328 | 8.2% | 363 | 9.0% | 608 | 15.1% | 413 | 10.3% | 1 713 | 42.6% | 569 | 81.5% | (27.3%) |
| Interest earned - external investments | 2 000 | 3 500 | 5 | .2% | 4 | .2% | 9 | .2% | 9 | .3% | 27 | .8% | 10 | .7% | (6.7%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 1 410 | 1 440 | 61 | 4.3% | 1 208 | 85.6% | (236) | (16.4%) | 4 | .3% | 1 037 | 72.0% | 273 | 69.3% | (98.6%) |
| Licences and permits | 5 975 | 3 895 | 499 | 8.3% | 191 | 3.2% | 302 | 7.8% | 1 | - | 992 | 25.5% | 475 | 68.0% | (99.9%) |
| Agency services | - | - | - | - | - | - | - | - | 94 | - | 94 | - | - | - | (100.0%) |
| Transfers recognised - operational | 34 075 | 35 412 | 45 | .1% | 9 305 | 27.3% | 6 951 | 19.6% | - | - | 16 301 | 46.0% | 463 | 29.2% | (100.0%) |
| Other own revenue | 7 216 | 6 983 | 298 | 4.1% | 308 | 4.3% | 3 597 | 51.5% | 923 | 13.2% | 5 127 | 73.4% | (122) | 33.2% | (856.9%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 142 271 | 144 471 | 21 759 | 15.3% | 25 805 | 18.1% | 18 229 | 12.6% | 29 590 | 20.5% | 95 383 | 66.0% | 24 213 | 75.3% | 22.2% |
| Employee related costs | 56 109 | 55 768 | 14 183 | 25.3% | 15 748 | 28.1% | 9 773 | 17.5% | 14 756 | 26.5% | 54 460 | 97.7% | 12 943 | 97.4% | 14.0% |
| Remuneration of councillors | 5 625 | 5 435 | 420 | 7.5% | 1 260 | 22.4% | 1 243 | 22.9% | - | - | 2 923 | 53.8% | 1 237 | 93.5% | (100.0%) |
| Debt impairment | 2 050 | 2 050 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 14 950 | 14 950 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 1 000 | 19 | - | - | 10 | 1.0% | - | - | (6) | (29.6%) | 4 | 20.9% | 27 | 57.9% | (120.5%) |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | 2 | - | - | - | - | - | - | - | 2 | - | 33 | - | (100.0%) |
| Contracted services | 14 487 | 15 326 | 1 482 | 10.2% | 1 803 | 12.4% | 3 083 | 20.1% | 3 656 | 23.9% | 10 024 | 65.4% | 1 709 | 99.6% | 114.0% |
| Transfers and grants | 5 920 | 4 822 | 764 | 12.9% | 856 | 14.5% | 730 | 15.1% | 145 | 3.0% | 2 495 | 51.7% | 1 119 | 77.2% | (87.1%) |
| Other expenditure | 42 131 | 46 101 | 4 907 | 11.6% | 6 129 | 14.5% | 3 398 | 7.4% | 11 039 | 23.9% | 25 474 | 55.3% | 7 145 | 67.4% | 54.5% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (15 010) | (16 012) | 56 308 | | (13 712) | | (7 272) | | (28 107) | | 7 217 | | (20 188) | | |
| Transfers recognised - capital | 15 013 | 16 013 | 11 586 | 77.2% | - | - | - | - | - | - | 11 586 | 72.4% | 14 087 | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 3 | 1 | 67 894 | | (13 712) | | (7 272) | | (28 107) | | 18 803 | | (6 100) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 3 | 1 | 67 894 | | (13 712) | | (7 272) | | (28 107) | | 18 803 | | (6 100) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 3 | 1 | 67 894 | | (13 712) | | (7 272) | | (28 107) | | 18 803 | | (6 100) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 3 | 1 | 67 894 | | (13 712) | | (7 272) | | (28 107) | | 18 803 | | (6 100) | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 27 487 | 39 283 | 2 972 | 10.8% | 5 514 | 20.1% | 16 819 | 42.8% | 5 196 | 13.2% | 30 501 | 77.6% | 21 610 | 50.7% | (76.0%) |
| National Government | 15 049 | 29 062 | 1 743 | 11.6% | 2 933 | 19.5% | 11 482 | 39.5% | 3 588 | 12.3% | 19 745 | 67.9% | 15 464 | 48.1% | (76.8%) |
| Provincial Government | 1 000 | 2 663 | - | - | - | - | 1 | - | - | - | 1 | - | - | 34.4% | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | 774 | - | 903 | - | 47 | - | - | - | 1 724 | - | 583 | - | (100.0%) |
| Transfers recognised - capital | 16 049 | 31 726 | 2 517 | 15.7% | 3 836 | 23.9% | 11 529 | 36.3% | 3 588 | 11.3% | 21 470 | 67.7% | 16 047 | 50.6% | (77.6%) |
| Borrowing | 4 500 | - | - | - | - | - | - | - | - | - | - | - | 1 801 | 53.6% | (100.0%) |
| Internally generated funds | 6 938 | 7 557 | 455 | 6.6% | 1 678 | 24.2% | 5 131 | 67.9% | 1 608 | 21.3% | 8 873 | 117.4% | 2 184 | 91.0% | (26.4%) |
| Public contributions and donations | - | - | - | - | - | - | 159 | - | - | - | 159 | - | 1 578 | 27.6% | (100.0%) |
| Capital Expenditure Standard Classification | 27 487 | 39 283 | 2 972 | 10.8% | 5 514 | 20.1% | 16 819 | 42.8% | 5 196 | 13.2% | 30 501 | 77.6% | 21 610 | 50.7% | (76.0%) |
| Governance and Administration | 3 065 | 4 948 | 349 | 11.4% | 1 191 | 38.8% | 2 916 | 58.9% | 2 249 | 45.5% | 6 705 | 135.5% | 3 345 | 80.6% | (32.7%) |
| Executive & Council | 45 | 26 | - | - | 13 | 27.9% | 15 | 56.2% | 2 | 8.2% | 30 | 112.6% | - | 97.3% | (100.0%) |
| Budget & Treasury Office | 10 | 44 | - | - | 2 | 17.2% | 4 | 8.7% | 47 | 107.2% | 52 | 119.9% | 27 | 130.2% | 71.7% |
| Corporate Services | 3 009 | 4 879 | 349 | 11.6% | 1 176 | 39.1% | 2 898 | 59.4% | 2 201 | 45.1% | 6 623 | 135.8% | 3 318 | 80.2% | (33.7%) |
| Community and Public Safety | 3 406 | 5 018 | 251 | 7.4% | 787 | 23.1% | 9 097 | 181.3% | 2 175 | 43.3% | 12 310 | 245.3% | 1 695 | 48.3% | 28.3% |
| Community & Social Services | 716 | 1 313 | 73 | 10.2% | 213 | 29.7% | 868 | 66.1% | 404 | 30.8% | 1 558 | 118.6% | 554 | 55.6% | (27.1%) |
| Sport And Recreation | 686 | 2 193 | 178 | 25.9% | 565 | 82.3% | 8 198 | 373.8% | 553 | 25.2% | 9 493 | 432.9% | 1 123 | 52.1% | (50.8%) |
| Public Safety | 2 004 | 1 512 | - | - | 1 | .1% | 23 | 1.5% | 1 218 | 80.5% | 1 241 | 82.1% | 18 | 1.5% | 6 500.0% |
| Housing | - | - | - | - | 9 | - | 9 | - | 0 | - | 18 | - | - | - | (100.0%) |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 20 856 | 29 214 | 2 372 | 11.4% | 3 520 | 16.9% | 4 624 | 15.8% | 768 | 2.6% | 11 284 | 38.6% | 16 570 | 43.6% | (95.4%) |
| Planning and Development | 865 | 212 | 22 | 2.5% | 48 | 5.5% | 88 | 41.3% | 140 | 65.7% | 297 | 139.9% | 41 | 96.2% | 239.3% |
| Road Transport | 19 981 | 28 987 | 2 350 | 11.8% | 3 468 | 17.4% | 4 531 | 15.6% | 604 | 2.1% | 10 953 | 37.8% | 16 525 | 43.5% | (96.3%) |
| Environmental Protection | 10 | 15 | - | - | 5 | 50.2% | 5 | 33.4% | 24 | 162.6% | 34 | 229.4% | 3 | 94.8% | 687.9% |
| Trading Services | 160 | 103 | - | - | 16 | 9.7% | 182 | 177.5% | 4 | 4.2% | 202 | 196.8% | - | 20 848.6% | (100.0%) |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | 16 | - | 182 | - | - | - | 198 | - | - | 20 848.6% | - |
| Waste Management | 160 | 103 | - | - | - | - | - | - | 4 | 4.2% | 4 | 4.2% | - | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 138 716 | 133 180 | 60 183 | 43.4% | 45 362 | 32.7% | 27 686 | 20.8% | 15 498 | 11.6% | 148 729 | 111.7% | 14 458 | 164.8% | 7.2% |
| Ratepayers and other | 87 627 | 80 592 | 35 838 | 40.9% | 27 816 | 31.7% | 18 765 | 23.3% | 13 498 | 16.7% | 95 917 | 119.0% | 14 458 | 118.7% | (6.6%) |
| Government - operating | 33 285 | 33 285 | 16 443 | 49.4% | 11 226 | 33.7% | 7 341 | 22.1% | 2 000 | 6.0% | 37 009 | 111.2% | - | 190.7% | (100.0%) |
| Government - capital | 15 804 | 15 803 | 7 902 | 50.0% | 6 321 | 40.0% | 1 580 | 10.0% | - | - | 15 803 | 100.0% | - | 58.2% | - |
| Interest | 2 000 | 3 500 | - | - | - | - | - | - | - | - | - | - | - | 3 589.7% | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (114 673) | (117 089) | (46 621) | 40.7% | (41 022) | 35.8% | (38 897) | 33.2% | (17 961) | 15.3% | (144 501) | 123.4% | (27 650) | 179.4% | (35.0%) |
| Suppliers and employees | (114 573) | (117 070) | (46 621) | 40.7% | (41 022) | 35.8% | (38 897) | 33.2% | (17 961) | 15.3% | (144 501) | 123.4% | (27 650) | 189.6% | (35.0%) |
| Finance charges | (100) | (19) | - | - | - | - | - | - | - | - | - | - | - | 6.1% | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 24 043 | 16 091 | 13 561 | 56.4% | 4 341 | 18.1% | (11 211) | (69.7%) | (2 463) | (15.3%) | 4 228 | 26.3% | (13 192) | 130.6% | (81.3%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 2 000 | 12 003 | 5 000 | 250.0% | 17 000 | 850.0% | 14 500 | 120.8% | 11 500 | 95.8% | 48 000 | 399.9% | 13 000 | (456.8%) | (11.5%) |
| Proceeds on disposal of PPE | - | 100 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 2 000 | 11 903 | 5 000 | 250.0% | 17 000 | 850.0% | 14 500 | 121.8% | 11 500 | 96.6% | 48 000 | 403.3% | 13 000 | (456.8%) | (11.5%) |
| Payments | (27 486) | (37 711) | (16 177) | 58.9% | (12 785) | 46.5% | (11 825) | 31.4% | (6 244) | 16.6% | (47 032) | 124.7% | (14 001) | 374.8% | (55.4%) |
| Capital assets | (27 486) | (37 711) | (16 177) | 58.9% | (12 785) | 46.5% | (11 825) | 31.4% | (6 244) | 16.6% | (47 032) | 124.7% | (14 001) | 374.8% | (55.4%) |
| Net Cash from/(used) Investing Activities | (25 486) | (25 708) | (11 177) | 43.9% | 4 215 | (16.5%) | 2 675 | (10.4%) | 5 256 | (20.4%) | 968 | (3.8%) | (1 001) | 102.9% | (625.3%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 4 500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 4 500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (900) | - | - | - | (4 536) | 504.0% | - | - | - | - | (4 536) | - | - | - | - |
| Repayment of borrowing | (900) | - | - | - | (4 536) | 504.0% | - | - | - | - | (4 536) | - | - | - | - |
| Net Cash from/(used) Financing Activities | 3 600 | - | - | - | (4 536) | (126.0%) | - | - | - | - | (4 536) | - | - | - | - |
| Net Increase/(Decrease) in cash held | 2 157 | (9 617) | 2 384 | 110.6% | 4 019 | 186.4% | (8 536) | 88.8% | 2 793 | (29.0%) | 661 | (6.9%) | (14 193) | 995.6% | (119.7%) |
| Cash/cash equivalents at the year begin: | 1 640 | 10 143 | 3 739 | 227.9% | 6 123 | 373.3% | 10 143 | 100.0% | 1 607 | 15.8% | 3 739 | 36.9% | 16 940 | (1 332.7%) | (90.5%) |
| Cash/cash equivalents at the year end: | 3 797 | 526 | 6 123 | 161.3% | 10 143 | 267.1% | 1 607 | 305.7% | 4 400 | 837.0% | 4 400 | 837.0% | 2 747 | 122.1% | 60.2% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 1 752 | 6.9% | 1 073 | 4.2% | 985 | 3.9% | 21 513 | 85.0% | 25 322 | 54.7% | - | - |
| Sanitation | - | - | - | - | - | - | 59 | 100.0% | 59 | .1% | - | - |
| Refuse Removal | 325 | 9.6% | 156 | 4.6% | 139 | 4.1% | 2 754 | 81.6% | 3 374 | 7.3% | - | - |
| Other | (4 547) | (25.9%) | 425 | 2.4% | 161 | .9% | 21 485 | 122.6% | 17 524 | 37.9% | - | - |
| Total By Income Source | (2 470) | (5.3%) | 1 654 | 3.6% | 1 284 | 2.8% | 45 812 | 99.0% | 46 280 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | (1 221) | (17.6%) | 410 | 5.9% | 280 | 4.0% | 7 475 | 107.6% | 6 944 | 15.0% | - | - |
| Business | (140) | (3.2%) | 148 | 3.4% | 103 | 2.4% | 4 248 | 97.4% | 4 359 | 9.4% | - | - |
| Households | (1 131) | (3.8%) | 1 032 | 3.5% | 829 | 2.8% | 29 000 | 97.5% | 29 730 | 64.2% | - | - |
| Other | 22 | .4% | 64 | 1.2% | 72 | 1.4% | 5 089 | 97.0% | 5 247 | 11.3% | - | - |
| Total By Customer Group | (2 470) | (5.3%) | 1 654 | 3.6% | 1 284 | 2.8% | 45 812 | 99.0% | 46 280 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 4 226 | 100.0% | - | - | - | - | - | - | 4 226 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 4 226 | 100.0% | - | - | - | - | - | - | 4 226 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | XS Luthuli | 039 976 1202 |
| Financial Manager | A Nunkumar | 039 976 1202 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMZUMBE (KZN213)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 99 559 | 99 559 | 19 225 | 19.3% | 17 448 | 17.5% | 16 601 | 16.7% | 23 286 | 23.4% | 76 561 | 76.9% | 13 181 | 100.1% | 76.7% |
| Property rates | 2 842 | 2 842 | 3 101 | 109.1% | - | - | - | - | - | - | 3 101 | 109.1% | - | 62.7% | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | 1 000 | 1 000 | 907 | 90.7% | 729 | 72.9% | 992 | 99.2% | 1 034 | 103.4% | 3 662 | 366.2% | - | 47.1% | (100.0%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 95 627 | 95 627 | 14 140 | 14.8% | 15 707 | 16.4% | 14 369 | 15.0% | 19 843 | 20.7% | 64 058 | 67.0% | 13 181 | 99.3% | 50.5% |
| Other own revenue | 90 | 90 | 1 079 | 1 197.9% | 1 012 | 1 124.3% | 1 240 | 1 378.0% | 2 409 | 2 676.7% | 5 739 | 6 377.0% | - | - | (100.0%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 86 759 | 86 304 | 14 140 | 16.3% | 15 707 | 18.1% | 14 369 | 16.6% | 19 843 | 23.0% | 64 058 | 74.2% | 13 422 | 73.2% | 47.8% |
| Employee related costs | 25 756 | 25 756 | 5 104 | 19.8% | 6 186 | 24.0% | 5 253 | 20.4% | 5 473 | 21.2% | 22 016 | 85.5% | 4 553 | 86.0% | 20.2% |
| Remuneration of councillors | 10 348 | 10 348 | 2 570 | 24.8% | 2 492 | 24.1% | 3 153 | 30.5% | 2 848 | 27.5% | 11 063 | 106.9% | 2 431 | 98.8% | 17.1% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 6 300 | 6 300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 44 355 | 43 900 | 6 465 | 14.6% | 7 029 | 15.8% | 5 963 | 13.6% | 11 522 | 26.2% | 30 980 | 70.6% | 6 438 | 70.5% | 79.0% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 12 800 | 13 255 | 5 086 | | 1 741 | | 2 233 | | 3 443 | | 12 502 | | (241) | | |
| Transfers recognised - capital | 29 908 | 29 908 | - | - | - | - | - | - | - | - | - | - | 241 | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 42 708 | 43 163 | 5 086 | | 1 741 | | 2 233 | | 3 443 | | 12 502 | | - | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 42 708 | 43 163 | 5 086 | | 1 741 | | 2 233 | | 3 443 | | 12 502 | | - | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 42 708 | 43 163 | 5 086 | | 1 741 | | 2 233 | | 3 443 | | 12 502 | | - | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 42 708 | 43 163 | 5 086 | | 1 741 | | 2 233 | | 3 443 | | 12 502 | | - | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 42 709 | 53 434 | 5 252 | 12.3% | 8 015 | 18.8% | 6 279 | 11.8% | 24 045 | 45.0% | 43 592 | 81.6% | 5 898 | 40.2% | 307.7% |
| National Government | 42 709 | 42 709 | 5 252 | 12.3% | 8 015 | 18.8% | 6 279 | 14.7% | 24 045 | 56.3% | 43 592 | 102.1% | 5 898 | 40.2% | 307.7% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 42 709 | 42 709 | 5 252 | 12.3% | 8 015 | 18.8% | 6 279 | 14.7% | 24 045 | 56.3% | 43 592 | 102.1% | 5 898 | 40.2% | 307.7% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 10 725 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 42 709 | 53 434 | 5 252 | 12.3% | 8 015 | 18.8% | 6 279 | 11.8% | 24 045 | 45.0% | 43 592 | 81.6% | 5 898 | 40.2% | 307.7% |
| Governance and Administration | 960 | 1 400 | 54 | 5.6% | 405 | 42.2% | 42 | 3.0% | 115 | 8.2% | 616 | 44.0% | 52 | 6.6% | 119.2% |
| Executive & Council | 35 | 90 | 14 | 38.9% | - | - | - | - | - | - | 14 | 15.1% | - | 33.9% | - |
| Budget & Treasury Office | 20 | 70 | 28 | 138.1% | 23 | 115.9% | 20 | 28.1% | - | - | 70 | 100.6% | 1 | 2.6% | (100.0%) |
| Corporate Services | 905 | 1 240 | 13 | 1.4% | 381 | 42.2% | 22 | 1.8% | 115 | 9.3% | 532 | 42.9% | 51 | 4.9% | 124.8% |
| Community and Public Safety | 41 734 | 52 019 | 5 198 | 12.5% | 7 600 | 18.2% | 6 237 | 12.0% | 23 930 | 46.0% | 42 966 | 82.6% | 5 846 | 41.7% | 309.4% |
| Community & Social Services | 41 734 | 52 019 | 5 198 | 12.5% | 7 600 | 18.2% | 6 237 | 12.0% | 23 930 | 46.0% | 42 966 | 82.6% | 5 846 | 41.7% | 309.4% |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 15 | 15 | - | - | 10 | 69.4% | - | - | - | - | 10 | 69.4% | - | - | - |
| Planning and Development | 15 | 15 | - | - | 10 | 69.4% | - | - | - | - | 10 | 69.4% | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 129 467 | 129 468 | 46 956 | 36.3% | 50 871 | 39.3% | 35 858 | 27.7% | 11 643 | 9.0% | 145 328 | 112.2% | 1 899 | 75.8% | 513.1% |
| Ratepayers and other | 2 932 | 2 933 | 1 149 | 39.2% | 3 118 | 106.3% | 1 255 | 42.8% | 2 409 | 82.1% | 7 930 | 270.4% | 1 334 | 183.7% | 80.5% |
| Government - operating | 95 627 | 95 627 | 39 357 | 41.2% | 33 726 | 35.3% | 22 544 | 23.6% | 8 200 | 8.6% | 103 827 | 108.6% | - | 76.7% | (100.0%) |
| Government - capital | 29 908 | 29 908 | 5 543 | 18.5% | 13 298 | 44.5% | 11 067 | 37.0% | - | - | 29 908 | 100.0% | - | 54.2% | - |
| Interest | 1 000 | 1 000 | 907 | 90.7% | 729 | 72.9% | 992 | 99.2% | 1 034 | 103.4% | 3 663 | 366.3% | 565 | 156.3% | 83.2% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (86 759) | (86 304) | (14 130) | 16.3% | (15 707) | 18.1% | (14 369) | 16.6% | (19 843) | 23.0% | (64 048) | 74.2% | (13 595) | 73.4% | 46.0% |
| Suppliers and employees | (86 759) | (86 304) | (14 130) | 16.3% | (15 707) | 18.1% | (14 369) | 16.6% | (19 843) | 23.0% | (64 048) | 74.2% | (13 595) | 73.4% | 46.0% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 42 708 | 43 164 | 32 826 | 76.9% | 35 163 | 82.3% | 21 489 | 49.8% | (8 199) | (19.0%) | 81 279 | 188.3% | (11 696) | 77.7% | (29.9%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (42 709) | (53 434) | (5 061) | 11.8% | (7 589) | 17.8% | (8 672) | 16.2% | (21 141) | 39.6% | (42 462) | 79.5% | (5 898) | 47.7% | 258.4% |
| Capital assets | (42 709) | (53 434) | (5 061) | 11.8% | (7 589) | 17.8% | (8 672) | 16.2% | (21 141) | 39.6% | (42 462) | 79.5% | (5 898) | 47.7% | 258.4% |
| **Net Cash from/(used) Investing Activities** | (42 709) | (53 434) | (5 061) | 11.8% | (7 589) | 17.8% | (8 672) | 16.2% | (21 141) | 39.6% | (42 462) | 79.5% | (5 898) | 47.7% | 258.4% |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | (1) | (10 270) | 27 765 | (4 324 806.5%) | 27 575 | (4 295 108.9%) | 12 818 | (124.8%) | (29 340) | 285.7% | 38 817 | (378.0%) | (17 594) | 110.8% | 66.8% |
| Cash/cash equivalents at the year begin: | - | 93 055 | - | - | 27 765 | - | 55 340 | 59.5% | 68 158 | 73.2% | - | - | 63 306 | - | 7.7% |
| Cash/cash equivalents at the year end: | (1) | 82 785 | 27 765 | (4 324 806.5%) | 55 340 | (8 619 915.4%) | 68 158 | 82.3% | 38 817 | 46.9% | 38 817 | 46.9% | 45 712 | 110.8% | (15.1%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | (0) | - | - | - | (1) | - | 2 184 | 100.0% | 2 183 | 100.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | (0) | - | - | - | (1) | - | 2 184 | 100.0% | 2 183 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | 1 135 | 100.0% | 1 135 | 52.0% | - | - |
| Business | (0) | - | - | - | (1) | (.1%) | 945 | 100.1% | 944 | 43.2% | - | - |
| Households | - | - | - | - | - | - | 104 | 100.0% | 104 | 4.8% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | (0) | - | - | - | (1) | - | 2 184 | 100.0% | 2 183 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Ms N C Mgijima | 039 972 0005 |
| Financial Manager | O Khushi | 039 972 0005 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMUZIWABANTU (KZN214)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 87 149 | 86 827 | 9 827 | 11.3% | 28 331 | 32.5% | 30 545 | 35.2% | 7 047 | 8.1% | 75 750 | 87.2% | 8 426 | 77.9% | (16.4%) |
| Property rates | 9 004 | 9 004 | 3 409 | 37.9% | 2 070 | 23.0% | 2 033 | 22.6% | 2 844 | 31.6% | 10 356 | 115.0% | 652 | 92.4% | 336.3% |
| Property rates - penalties and collection charges | - | - | 17 | - | 145 | - | 12 | - | 81 | - | 254 | - | 219 | 674.7% | (62.9%) |
| Service charges - electricity revenue | 21 439 | 21 832 | 4 911 | 22.9% | 5 369 | 25.0% | 4 523 | 20.7% | 4 743 | 21.7% | 19 546 | 89.5% | 4 535 | 70.2% | 4.6% |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 1 249 | 1 249 | 233 | 18.6% | 256 | 20.5% | 363 | 29.1% | 332 | 26.6% | 1 184 | 94.8% | 214 | 87.7% | 55.0% |
| Service charges - other | - | - | - | - | - | - | 183 | - | 192 | - | 376 | - | - | - | (100.0%) |
| Rental of facilities and equipment | 56 | 45 | 11 | 20.2% | 11 | 20.2% | 15 | 33.9% | 11 | 25.3% | 49 | 109.2% | 14 | 8.5% | (19.0%) |
| Interest earned - external investments | 2 904 | 2 904 | 332 | 11.4% | 355 | 12.2% | 372 | 12.8% | 308 | 10.6% | 1 367 | 47.1% | 214 | 50.4% | 43.8% |
| Interest earned - outstanding debtors | 116 | 116 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 243 | 243 | 13 | 5.5% | 14 | 5.9% | 14 | 5.7% | 3 | 1.4% | 45 | 18.6% | 16 | 34.8% | (78.6%) |
| Licences and permits | 2 221 | 315 | 81 | 3.6% | 108 | 4.9% | 77 | 24.4% | 54 | 17.2% | 320 | 101.7% | 71 | 7.4% | (23.9%) |
| Agency services | 315 | - | - | - | - | - | - | - | - | - | - | - | 477 | 159.0% | (100.0%) |
| Transfers recognised - operational | 47 280 | 46 151 | - | - | 19 204 | 40.6% | 22 446 | 48.6% | 195 | .4% | 41 845 | 90.7% | 1 000 | 79.2% | (80.5%) |
| Other own revenue | 2 322 | 4 969 | 819 | 35.3% | 799 | 34.4% | 508 | 10.2% | (1 718) | (34.6%) | 408 | 8.2% | 1 014 | 97.4% | (269.4%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 85 539 | 86 827 | 19 318 | 22.6% | 17 577 | 20.5% | 16 968 | 19.5% | 18 818 | 21.7% | 72 681 | 83.7% | 16 299 | 81.9% | 15.5% |
| Employee related costs | 27 837 | 27 336 | 6 267 | 22.5% | 7 808 | 28.0% | 6 793 | 24.8% | 6 646 | 24.3% | 27 513 | 100.6% | 6 518 | 113.0% | 2.0% |
| Remuneration of councillors | 5 018 | 5 450 | 1 264 | 25.2% | 1 264 | 25.2% | 1 365 | 25.1% | 1 310 | 24.0% | 5 203 | 95.5% | 842 | 69.2% | 55.5% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 5 421 | 5 395 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 121 | 265 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 20 019 | 21 861 | 6 748 | 33.7% | 3 713 | 18.5% | 3 318 | 15.2% | 3 551 | 16.2% | 17 329 | 79.3% | 3 324 | 85.9% | 6.8% |
| Other Materials | 825 | 699 | 134 | 16.3% | 132 | 16.0% | 68 | 9.7% | 213 | 30.4% | 547 | 78.2% | 41 | 60.3% | 420.9% |
| Contracted services | 1 275 | 369 | 4 | .3% | 115 | 9.0% | 34 | 9.4% | 139 | 37.7% | 293 | 79.4% | 660 | 158.5% | (79.0%) |
| Transfers and grants | 2 385 | 2 385 | 790 | 33.1% | 179 | 7.5% | 228 | 9.6% | 381 | 16.0% | 1 578 | 66.2% | 1 071 | - | (64.4%) |
| Other expenditure | 22 638 | 23 068 | 4 111 | 18.2% | 4 367 | 19.3% | 5 162 | 22.4% | 6 578 | 28.5% | 20 218 | 87.6% | 3 843 | 55.7% | 71.2% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 610 | 0 | (9 491) | | 10 754 | | 13 577 | | (11 771) | | 3 069 | | (7 873) | | |
| Transfers recognised - capital | 18 351 | 35 016 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 19 961 | 35 016 | (9 491) | | 10 754 | | 13 577 | | (11 771) | | 3 069 | | (7 873) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 19 961 | 35 016 | (9 491) | | 10 754 | | 13 577 | | (11 771) | | 3 069 | | (7 873) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 19 961 | 35 016 | (9 491) | | 10 754 | | 13 577 | | (11 771) | | 3 069 | | (7 873) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 19 961 | 35 016 | (9 491) | | 10 754 | | 13 577 | | (11 771) | | 3 069 | | (7 873) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 23 755 | 30 088 | 3 412 | 14.4% | 1 625 | 6.8% | 5 867 | 19.5% | 8 970 | 29.8% | 19 874 | 66.1% | 8 693 | - | 3.2% |
| National Government | 22 155 | 18 785 | 1 516 | 6.8% | 1 100 | 5.0% | 3 047 | 16.2% | 8 970 | 47.8% | 14 633 | 77.9% | 41 | - | 21 635.4% |
| Provincial Government | 1 600 | 6 221 | 1 468 | 91.7% | 524 | 32.8% | 2 820 | 45.3% | - | - | 4 812 | 77.4% | 8 652 | - | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 23 755 | 25 006 | 2 983 | 12.6% | 1 625 | 6.8% | 5 867 | 23.5% | 8 970 | 35.9% | 19 445 | 77.8% | 8 693 | - | 3.2% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 5 082 | 429 | - | - | - | - | - | - | - | 429 | 8.4% | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 23 755 | 30 088 | 3 412 | 14.4% | 1 625 | 6.8% | 5 867 | 19.5% | 8 970 | 29.8% | 19 874 | 66.1% | 8 693 | 85.1% | 3.2% |
| Governance and Administration | 95 | 125 | 36 | 38.1% | 50 | 52.3% | 13 | 10.5% | (1) | (.4%) | 99 | 78.8% | 22 | 23.0% | (102.3%) |
| Executive & Council | 25 | 25 | 6 | 25.8% | - | - | 20 | 80.5% | (7) | (26.0%) | 20 | 80.3% | - | - | (100.0%) |
| Budget & Treasury Office | 25 | 55 | 29 | 117.5% | 12 | 47.7% | (0) | (.5%) | - | - | 41 | 74.6% | 0 | 4.7% | (100.0%) |
| Corporate Services | 45 | 45 | 0 | .8% | 38 | 83.9% | (7) | (14.9%) | 6 | 13.3% | 37 | 83.2% | 21 | 72.0% | (72.0%) |
| Community and Public Safety | 1 000 | 371 | - | - | 207 | 20.7% | 164 | 44.2% | - | - | 371 | 100.0% | - | 80.4% | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | 1 000 | 371 | - | - | 207 | 20.7% | 164 | 44.2% | - | - | 371 | 100.0% | - | 62.8% | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 21 977 | 28 910 | 3 178 | 14.5% | 1 492 | 6.8% | 5 640 | 19.5% | 8 828 | 30.5% | 19 139 | 66.2% | 8 375 | 90.5% | 5.4% |
| Planning and Development | 27 | 87 | 6 | 22.5% | 29 | 109.0% | - | - | 29 | 33.6% | 65 | 74.1% | 6 193 | 1 306.4% | (99.5%) |
| Road Transport | 21 951 | 28 823 | 3 172 | 14.5% | 1 463 | 6.7% | 5 640 | 19.6% | 8 799 | 30.5% | 19 074 | 66.2% | 2 182 | 70.2% | 303.3% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 682 | 682 | 198 | 29.0% | (124) | (18.2%) | 50 | 7.3% | 143 | 20.9% | 266 | 39.0% | 296 | 33.9% | (51.9%) |
| Electricity | 552 | 552 | 198 | 35.8% | (124) | (22.4%) | 7 | 1.2% | 103 | 18.7% | 183 | 33.2% | 261 | 27.2% | (60.5%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 130 | 130 | - | - | - | - | 43 | 33.1% | 40 | 30.4% | 83 | 63.5% | 35 | 101.9% | 12.9% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 85 538 | 97 266 | 37 324 | 43.6% | 25 935 | 30.3% | 26 507 | 27.3% | 49 261 | 50.6% | 139 027 | 142.9% | 22 602 | 107.9% | 117.9% |
| Ratepayers and other | 18 132 | 29 744 | 9 197 | 50.7% | 9 305 | 51.3% | 13 043 | 43.9% | 49 261 | 165.6% | 80 806 | 271.7% | 22 507 | 110.4% | 118.9% |
| Government - operating | 46 151 | 46 151 | 20 425 | 44.3% | 16 589 | 35.9% | 9 165 | 19.9% | - | - | 46 179 | 100.1% | - | 100.0% | - |
| Government - capital | 18 351 | 18 351 | 7 572 | 41.3% | - | - | 4 299 | 23.4% | - | - | 11 871 | 64.7% | - | 100.0% | - |
| Interest | 2 904 | 3 020 | 130 | 4.5% | 40 | 1.4% | - | - | - | - | 171 | 5.7% | 94 | 100.0% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (85 538) | (81 433) | (20 835) | 24.4% | (20 560) | 24.0% | (22 272) | 27.4% | (51 850) | 63.7% | (115 518) | 141.9% | (23 851) | 110.9% | 117.4% |
| Suppliers and employees | (83 024) | (78 783) | (20 316) | 24.5% | (20 560) | 24.8% | (22 272) | 28.3% | (51 850) | 65.8% | (114 999) | 146.0% | (22 527) | 110.2% | 130.2% |
| Finance charges | (129) | (265) | - | - | - | - | - | - | - | - | - | - | - | 100.0% | - |
| Transfers and grants | (2 385) | (2 385) | (519) | 21.7% | - | - | - | - | - | - | (519) | 21.7% | (1 324) | 168.2% | (100.0%) |
| Net Cash from/(used) Operating Activities | (0) | 15 833 | 16 489 | (137 408 483.3%) | 5 375 | (44 788 325.0%) | 4 235 | 26.7% | (2 590) | (16.4%) | 23 509 | 148.5% | (1 249) | 95.3% | 107.4% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | (23 867) | (3 890) | - | (1 852) | - | (6 688) | 28.0% | (10 226) | 42.8% | (22 656) | 94.9% | (8 132) | 134.6% | 25.8% |
| Capital assets | - | (23 867) | (3 890) | - | (1 852) | - | (6 688) | 28.0% | (10 226) | 42.8% | (22 656) | 94.9% | (8 132) | 134.6% | 25.8% |
| Net Cash from/(used) Investing Activities | - | (23 867) | (3 890) | - | (1 852) | - | (6 688) | 28.0% | (10 226) | 42.8% | (22 656) | 94.9% | (8 132) | 134.6% | 25.8% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (0) | (8 034) | 12 599 | ############ | 3 522 | ############ | (2 453) | 30.5% | (12 816) | 159.5% | 853 | (10.6%) | (9 381) | 43.4% | 36.6% |
| Cash/cash equivalents at the year begin: | - | 30 259 | 189 | - | 12 788 | - | 16 311 | 53.9% | 13 857 | 45.8% | 189 | .6% | 16 759 | - | (17.3%) |
| Cash/cash equivalents at the year end: | (0) | 22 225 | 12 788 | (106 570 200.0%) | 16 311 | (135 923 433.3%) | 13 857 | 62.3% | 1 041 | 4.7% | 1 041 | 4.7% | 7 378 | 57.2% | (85.9%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 1 573 | 52.4% | 161 | 5.4% | 48 | 1.6% | 1 217 | 40.6% | 3 000 | 25.6% | - | - |
| Property Rates | 1 617 | 21.0% | 242 | 3.1% | 210 | 2.7% | 5 619 | 73.1% | 7 689 | 65.7% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 177 | 17.7% | 55 | 5.5% | 45 | 4.5% | 722 | 72.3% | 999 | 8.5% | - | - |
| Other | (0) | (.2%) | - | - | - | - | 19 | 100.2% | 19 | .2% | - | - |
| Total By Income Source | 3 367 | 28.8% | 458 | 3.9% | 304 | 2.6% | 7 577 | 64.7% | 11 706 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 1 288 | 51.1% | 16 | .6% | 5 | .2% | 1 211 | 48.1% | 2 519 | 21.5% | - | - |
| Business | 1 083 | 36.3% | 68 | 2.3% | 47 | 1.6% | 1 788 | 59.9% | 2 986 | 25.5% | - | - |
| Households | 962 | 16.2% | 371 | 6.3% | 249 | 4.2% | 4 338 | 73.3% | 5 920 | 50.6% | - | - |
| Other | 35 | 12.3% | 3 | 1.0% | 3 | 1.2% | 240 | 85.4% | 281 | 2.4% | - | - |
| Total By Customer Group | 3 367 | 28.8% | 458 | 3.9% | 304 | 2.6% | 7 577 | 64.7% | 11 706 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 1 660 | 100.0% | - | - | - | - | - | - | 1 660 | 13.7% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 353 | 100.0% | - | - | - | - | - | - | 353 | 2.9% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 374 | 100.0% | - | - | - | - | - | - | 374 | 3.1% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 9 549 | 100.0% | - | - | - | - | - | - | 9 549 | 78.7% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 193 | 100.0% | - | - | - | - | - | - | 193 | 1.6% |
| Total | 12 129 | 100.0% | - | - | - | - | - | - | 12 129 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr S Mbhele | 039 433 1205 |
| Financial Manager | Ms T Mhlongo | 039 433 1301 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: EZINQOLENI (KZN215)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 30 904 | 30 904 | 13 901 | 45.0% | 4 335 | 14.0% | 12 520 | 40.5% | 466 | 1.5% | 31 222 | 101.0% | 697 | 101.1% | (33.1%) |
| Property rates | 799 | 799 | 387 | 48.5% | 164 | 20.6% | 164 | 20.6% | 164 | 20.6% | 880 | 110.1% | 155 | 89.2% | 6.0% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 19 | 19 | 2 | 8.6% | 1 | 6.6% | 3 | 14.2% | 0 | 1.3% | 6 | 30.7% | 3 | - | (92.5%) |
| Interest earned - external investments | 864 | 864 | 260 | 30.1% | 224 | 25.9% | 226 | 26.2% | 236 | 27.3% | 946 | 109.4% | 295 | 129.0% | (20.1%) |
| Interest earned - outstanding debtors | - | - | 15 | - | 9 | - | - | - | 41 | - | 65 | - | 15 | - | 180.1% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 28 882 | 28 882 | 13 148 | 45.5% | 3 831 | 13.3% | 12 053 | 41.7% | - | - | 29 032 | 100.5% | - | 99.9% | - |
| Other own revenue | 340 | 340 | 89 | 26.3% | 107 | 31.4% | 73 | 21.5% | 24 | 7.2% | 294 | 86.4% | 228 | 145.0% | (89.3%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 29 743 | 30 342 | 4 706 | 15.8% | 5 551 | 18.7% | 5 617 | 18.5% | 6 997 | 23.1% | 22 871 | 75.4% | 6 126 | 84.7% | 14.2% |
| Employee related costs | 11 757 | 11 468 | 2 581 | 22.0% | 2 423 | 20.6% | 2 300 | 20.1% | 2 505 | 21.8% | 9 809 | 85.5% | 2 229 | 76.2% | 12.4% |
| Remuneration of councillors | 2 634 | 2 806 | 610 | 23.2% | 609 | 23.1% | 876 | 31.2% | 693 | 24.7% | 2 789 | 99.4% | 618 | 93.9% | 12.3% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 2 590 | 3 409 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 52 | 52 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 435 | 425 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | 59 | 59 | - | - | 58 | 98.7% | - | - | - | - | 58 | 98.7% | - | - | - |
| Other expenditure | 12 216 | 12 123 | 1 514 | 12.4% | 2 461 | 20.1% | 2 440 | 20.1% | 3 799 | 31.3% | 10 215 | 84.3% | 3 279 | 111.8% | 15.9% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 161 | 562 | 9 195 | | (1 216) | | 6 903 | | (6 531) | | 8 351 | | (5 429) | | |
| Transfers recognised - capital | 14 546 | 14 021 | 5 913 | 40.7% | 1 508 | 10.4% | - | - | - | - | 7 421 | 52.9% | - | 70.8% | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 15 707 | 14 583 | 15 108 | | 292 | | 6 903 | | (6 531) | | 15 772 | | (5 429) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 15 707 | 14 583 | 15 108 | | 292 | | 6 903 | | (6 531) | | 15 772 | | (5 429) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 15 707 | 14 583 | 15 108 | | 292 | | 6 903 | | (6 531) | | 15 772 | | (5 429) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 15 707 | 14 583 | 15 108 | | 292 | | 6 903 | | (6 531) | | 15 772 | | (5 429) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 15 708 | 14 377 | 2 115 | 13.5% | 4 075 | 25.9% | 1 693 | 11.8% | 4 128 | 28.7% | 12 011 | 83.5% | 6 761 | 95.3% | (38.9%) |
| National Government | 14 658 | 13 496 | 2 115 | 14.4% | 4 075 | 27.8% | 1 661 | 12.3% | 3 959 | 29.3% | 11 810 | 87.5% | 6 727 | 93.7% | (41.1%) |
| Provincial Government | 1 050 | 525 | - | - | - | - | - | - | - | - | - | - | 35 | - | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 15 708 | 14 021 | 2 115 | 13.5% | 4 075 | 25.9% | 1 661 | 11.8% | 3 959 | 28.2% | 11 810 | 84.2% | 6 761 | 95.3% | (41.4%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 356 | - | - | - | - | 32 | 9.1% | 169 | 47.4% | 201 | 56.5% | - | - | (100.0%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 15 708 | 14 377 | 2 115 | 13.5% | 4 075 | 25.9% | 1 693 | 11.8% | 4 128 | 28.7% | 12 011 | 83.5% | 6 761 | 95.3% | (38.9%) |
| Governance and Administration | 965 | 965 | 2 | .2% | 215 | 22.3% | 32 | 3.4% | 169 | 17.5% | 419 | 43.4% | 66 | 10.3% | 154.5% |
| Executive & Council | 155 | 155 | 2 | 1.5% | - | - | - | - | 114 | 73.7% | 117 | 75.2% | - | - | (100.0%) |
| Budget & Treasury Office | 155 | 155 | - | - | - | - | - | - | - | - | - | - | - | 31.7% | - |
| Corporate Services | 655 | 655 | - | - | 215 | 32.9% | 32 | 4.9% | 55 | 8.3% | 302 | 46.1% | 66 | 9.9% | (17.7%) |
| Community and Public Safety | 1 050 | 6 730 | 206 | 19.7% | 2 801 | 266.8% | 1 661 | 24.7% | 3 959 | 58.8% | 8 628 | 128.2% | 6 695 | 108.5% | (40.9%) |
| Community & Social Services | 1 050 | 6 205 | 206 | 19.7% | 2 801 | 266.8% | 1 661 | 26.8% | 3 959 | 63.8% | 8 628 | 139.0% | 6 695 | 108.5% | (40.9%) |
| Sport And Recreation | - | 525 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 13 693 | 6 682 | 1 907 | 13.9% | 1 058 | 7.7% | - | - | - | - | 2 965 | 44.4% | - | - | - |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 13 693 | 6 682 | 1 907 | 13.9% | 1 058 | 7.7% | - | - | - | - | 2 965 | 44.4% | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 45 450 | 47 157 | 20 670 | 45.5% | 9 373 | 20.6% | 16 342 | 34.7% | 946 | 2.0% | 47 331 | 100.4% | 1 178 | 111.3% | (19.7%) |
| Ratepayers and other | 1 158 | 3 390 | 999 | 86.3% | 996 | 86.0% | 871 | 25.7% | 679 | 20.0% | 3 546 | 104.6% | 883 | 437.6% | (23.0%) |
| Government - operating | 28 882 | 28 882 | 13 593 | 47.1% | 3 135 | 10.9% | 12 154 | 42.1% | - | - | 28 882 | 100.0% | - | 102.2% | - |
| Government - capital | 14 546 | 14 021 | 5 913 | 40.7% | 5 018 | 34.5% | 3 090 | 22.0% | - | - | 14 021 | 100.0% | - | 100.0% | - |
| Interest | 864 | 864 | 165 | 19.1% | 224 | 25.9% | 226 | 26.2% | 267 | 30.9% | 882 | 102.1% | 295 | 129.0% | (9.6%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (26 716) | (26 874) | (5 197) | 19.5% | (5 855) | 21.9% | (5 720) | 21.3% | (8 112) | 30.2% | (24 884) | 92.6% | (11 255) | 125.1% | (27.9%) |
| Suppliers and employees | (26 605) | (26 822) | (5 197) | 19.5% | (5 855) | 22.0% | (5 720) | 21.3% | (8 112) | 30.2% | (24 884) | 92.8% | (11 255) | 125.5% | (27.9%) |
| Finance charges | (52) | (52) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (59) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 18 734 | 20 283 | 15 473 | 82.6% | 3 518 | 18.8% | 10 622 | 52.4% | (7 165) | (35.3%) | 22 447 | 110.7% | (10 077) | 91.7% | (28.9%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (15 707) | (14 021) | (2 559) | 16.3% | (5 275) | 33.6% | (1 976) | 14.1% | (4 533) | 32.3% | (14 344) | 102.3% | (6 670) | 101.6% | (32.0%) |
| Capital assets | (15 707) | (14 021) | (2 559) | 16.3% | (5 275) | 33.6% | (1 976) | 14.1% | (4 533) | 32.3% | (14 344) | 102.3% | (6 670) | 101.6% | (32.0%) |
| **Net Cash from/(used) Investing Activities** | (15 707) | (14 021) | (2 559) | 16.3% | (5 275) | 33.6% | (1 976) | 14.1% | (4 533) | 32.3% | (14 344) | 102.3% | (6 670) | 101.6% | (32.0%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (96) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (96) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | (96) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | 2 931 | 6 261 | 12 913 | 440.6% | (1 758) | (60.0%) | 8 646 | 138.1% | (11 699) | (186.8%) | 8 103 | 129.4% | (16 747) | 47.9% | (30.1%) |
| Cash/cash equivalents at the year begin: | 20 692 | 19 759 | 19 759 | 95.5% | 32 672 | 157.9% | 30 915 | 156.5% | 39 561 | 200.2% | 19 759 | 100.0% | 36 506 | 961.9% | 8.4% |
| Cash/cash equivalents at the year end: | 23 623 | 26 020 | 32 672 | 138.3% | 30 915 | 130.9% | 39 561 | 152.0% | 27 862 | 107.1% | 27 862 | 107.1% | 19 759 | 406.6% | 41.0% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 46 | 8.8% | 15 | 2.9% | 20 | 3.9% | 441 | 84.4% | 523 | 100.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | 46 | 8.8% | 15 | 2.9% | 20 | 3.9% | 441 | 84.4% | 523 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | - | - | - | - | - | - |
| Business | 46 | 8.8% | 15 | 2.9% | 20 | 3.9% | 441 | 84.4% | 523 | 100.0% | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | 46 | 8.8% | 15 | 2.9% | 20 | 3.9% | 441 | 84.4% | 523 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | 306 | 100.0% | 306 | 14.8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 1 756 | 100.0% | 1 756 | 85.2% |
| **Total** | - | - | - | - | - | - | 2 062 | 100.0% | 2 062 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Mthandeni N (Acting) | 039 534 1584 |
| Financial Manager | Bheki Cele | 039 534 1807 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: HIBISCUS COAST (KZN216)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 578 696 | 581 623 | 181 687 | 31.4% | 128 730 | 22.2% | 150 145 | 25.8% | 65 023 | 11.2% | 525 585 | 90.4% | 108 290 | 106.2% | (40.0%) |
| Property rates | 301 635 | 301 635 | 82 135 | 27.2% | 86 659 | 28.7% | 79 869 | 26.5% | 24 070 | 8.0% | 272 733 | 90.4% | 25 545 | 117.1% | (5.8%) |
| Property rates - penalties and collection charges | 77 | 77 | 22 | 28.0% | 18 | 23.7% | 2 | 2.3% | 39 | 51.1% | 81 | 105.3% | 34 | 110.3% | 16.9% |
| Service charges - electricity revenue | 86 334 | 86 782 | 30 380 | 35.2% | 10 274 | 11.9% | 23 079 | 26.6% | 22 050 | 25.4% | 85 782 | 98.8% | 20 020 | 102.7% | 10.1% |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 46 139 | 46 024 | 17 358 | 37.6% | 6 292 | 13.6% | 9 292 | 20.2% | 3 017 | 6.6% | 35 958 | 78.1% | 3 307 | 5 572.2% | (8.8%) |
| Service charges - other | - | - | 204 | - | 47 | - | - | - | - | - | 251 | - | 173 | 3 497.0% | (100.0%) |
| Rental of facilities and equipment | 2 925 | 2 525 | 803 | 27.5% | 428 | 14.6% | 398 | 15.8% | 149 | 5.9% | 1 777 | 70.4% | 581 | 78.4% | (74.5%) |
| Interest earned - external investments | 10 909 | 5 250 | 2 209 | 20.3% | 373 | 3.4% | 843 | 16.1% | 3 293 | 62.7% | 6 718 | 128.0% | 2 172 | 134.4% | 51.6% |
| Interest earned - outstanding debtors | 6 049 | 8 558 | 2 616 | 43.2% | 1 663 | 27.5% | 2 311 | 27.0% | - | - | 6 590 | 77.0% | 1 833 | 123.9% | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 3 360 | 3 323 | 582 | 17.3% | 115 | 3.4% | 1 590 | 47.8% | 1 358 | 40.9% | 3 644 | 109.7% | 932 | 49.7% | 45.7% |
| Licences and permits | 5 680 | 5 783 | 1 833 | 32.3% | 896 | 15.8% | 1 715 | 29.7% | 1 521 | 26.3% | 5 965 | 103.2% | 1 276 | 38.6% | 19.2% |
| Agency services | 3 300 | 3 300 | 1 336 | 40.5% | 696 | 21.1% | 997 | 30.2% | 1 087 | 32.9% | 4 116 | 124.7% | 1 106 | 37 962.0% | (1.7%) |
| Transfers recognised - operational | 95 398 | 100 734 | 37 415 | 39.2% | 20 015 | 21.0% | 25 211 | 25.0% | 3 401 | 3.4% | 86 043 | 85.4% | 47 137 | 83.7% | (92.8%) |
| Other own revenue | 16 889 | 17 632 | 3 029 | 17.9% | 1 254 | 7.4% | 4 838 | 27.4% | 5 038 | 28.6% | 14 160 | 80.3% | 2 375 | 23.8% | 112.1% |
| Gains on disposal of PPE | - | - | 1 766 | - | - | - | - | - | - | - | 1 766 | - | 1 800 | - | (100.0%) |
| Operating Expenditure | 578 696 | 581 623 | 143 808 | 24.9% | 91 230 | 15.8% | 123 531 | 21.2% | 127 840 | 22.0% | 486 409 | 83.6% | 116 740 | 99.4% | 9.5% |
| Employee related costs | 242 651 | 240 928 | 71 966 | 29.7% | 45 435 | 18.7% | 59 075 | 24.5% | 59 532 | 24.7% | 236 008 | 98.0% | 56 972 | 106.1% | 4.5% |
| Remuneration of councillors | 18 223 | 18 223 | 4 936 | 27.1% | 2 623 | 14.4% | 4 437 | 24.3% | 4 131 | 22.7% | 16 126 | 88.5% | 3 868 | 96.1% | 6.8% |
| Debt impairment | 2 532 | 232 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 48 652 | 47 108 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 3 477 | 8 966 | 12 | .3% | 4 430 | 127.4% | - | - | 3 089 | 34.4% | 7 531 | 84.0% | 5 527 | 221.9% | (44.1%) |
| Bulk purchases | 64 517 | 59 801 | 23 673 | 36.7% | 5 451 | 8.4% | 14 085 | 23.6% | 13 643 | 22.8% | 56 852 | 95.1% | 12 055 | 91.9% | 13.2% |
| Other Materials | 31 533 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 23 547 | 23 757 | 6 540 | 27.8% | 4 781 | 20.3% | 5 474 | 23.0% | 8 180 | 34.4% | 24 975 | 105.1% | 6 996 | 222.5% | 16.9% |
| Transfers and grants | 4 040 | 5 716 | 1 856 | 45.9% | 1 983 | 49.1% | 393 | 6.9% | 1 842 | 32.2% | 6 074 | 106.3% | 1 771 | 293.8% | 4.0% |
| Other expenditure | 139 524 | 176 892 | 34 825 | 25.0% | 26 527 | 19.0% | 40 067 | 22.7% | 37 423 | 21.2% | 138 842 | 78.5% | 29 552 | 75.6% | 26.6% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | - | (0) | 37 879 | | 37 500 | | 26 614 | | (62 817) | | 39 176 | | (8 450) | | |
| Transfers recognised - capital | - | - | - | - | 3 220 | - | 4 402 | - | 5 767 | - | 13 388 | - | 221 | 8.2% | 2 512.6% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | - | (0) | 37 879 | | 40 720 | | 31 015 | | (57 051) | | 52 564 | | (8 230) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | - | (0) | 37 879 | | 40 720 | | 31 015 | | (57 051) | | 52 564 | | (8 230) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | - | (0) | 37 879 | | 40 720 | | 31 015 | | (57 051) | | 52 564 | | (8 230) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | - | (0) | 37 879 | | 40 720 | | 31 015 | | (57 051) | | 52 564 | | (8 230) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 138 497 | 113 348 | 9 985 | 7.2% | 7 386 | 5.3% | 6 004 | 5.3% | 39 030 | 34.4% | 62 405 | 55.1% | 95 830 | 91.3% | (59.3%) |
| National Government | 30 787 | 36 920 | 4 429 | 14.4% | 3 726 | 12.1% | 2 170 | 5.9% | 18 421 | 49.9% | 28 747 | 77.9% | 23 966 | 83.7% | (23.1%) |
| Provincial Government | 67 636 | 30 987 | 2 100 | 3.1% | 1 180 | 1.7% | 1 563 | 5.0% | 5 766 | 18.6% | 10 609 | 34.2% | 42 786 | 107.9% | (86.5%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 98 423 | 67 907 | 6 529 | 6.6% | 4 906 | 5.0% | 3 733 | 5.5% | 24 187 | 35.6% | 39 356 | 58.0% | 66 752 | 98.1% | (63.8%) |
| Borrowing | - | 5 500 | 2 664 | - | 1 400 | - | - | - | - | - | 4 064 | 73.9% | 5 441 | 34.0% | (100.0%) |
| Internally generated funds | 40 074 | 39 941 | 792 | 2.0% | 1 079 | 2.7% | 2 271 | 5.7% | 14 843 | 37.2% | 18 985 | 47.5% | 23 637 | 96.5% | (37.2%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 138 497 | 113 348 | 9 985 | 7.2% | 7 386 | 5.3% | 6 004 | 5.3% | 39 030 | 34.4% | 62 405 | 55.1% | 95 830 | 92.2% | (59.3%) |
| Governance and Administration | 63 988 | 75 525 | 9 561 | 14.9% | 6 703 | 10.5% | 5 100 | 6.8% | 37 378 | 49.5% | 58 742 | 77.8% | 94 086 | 90.7% | (60.3%) |
| Executive & Council | 63 640 | 75 177 | 9 548 | 15.0% | 6 347 | 10.0% | 4 997 | 6.6% | 37 281 | 49.6% | 58 172 | 77.4% | 93 779 | 90.2% | (60.2%) |
| Budget & Treasury Office | 212 | 212 | 13 | 6.2% | 357 | 168.3% | 73 | 34.4% | 89 | 41.9% | 532 | 250.9% | 307 | 271.6% | (71.1%) |
| Corporate Services | 136 | 136 | - | - | - | - | 30 | 22.3% | 8 | 5.8% | 38 | 28.1% | - | - | (100.0%) |
| Community and Public Safety | 71 159 | 34 471 | 149 | .2% | 296 | .4% | 654 | 1.9% | 630 | 1.8% | 1 728 | 5.0% | 1 221 | 225.6% | (48.4%) |
| Community & Social Services | 441 | 441 | - | - | 46 | 10.4% | 634 | 143.8% | 194 | 44.0% | 874 | 198.2% | 17 | 83.1% | 1 021.0% |
| Sport And Recreation | 686 | 686 | 14 | 2.1% | - | - | - | - | 29 | 4.2% | 43 | 6.3% | 76 | 58.1% | (62.2%) |
| Public Safety | 1 832 | 1 832 | 130 | 7.1% | 250 | 13.7% | 20 | 1.1% | 326 | 17.8% | 726 | 39.6% | 1 057 | 68.3% | (69.2%) |
| Housing | 68 039 | 31 351 | - | - | - | - | - | - | 42 | .1% | 42 | .1% | - | 14 320.8% | (100.0%) |
| Health | 161 | 161 | 4 | 2.5% | - | - | - | - | 39 | 24.2% | 43 | 26.8% | 71 | 58.5% | (44.9%) |
| Economic and Environmental Services | 810 | 811 | - | - | 154 | 19.1% | 73 | 9.0% | 49 | 6.1% | 277 | 34.2% | 151 | 190.0% | (67.4%) |
| Planning and Development | 219 | 219 | - | - | 4 | 2.1% | 12 | 5.4% | 49 | 22.4% | 65 | 29.8% | 108 | 202.2% | (54.4%) |
| Road Transport | 591 | 592 | - | - | 150 | 25.4% | 62 | 10.4% | - | - | 212 | 35.8% | 43 | 62.9% | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 1 867 | 1 868 | 276 | 14.8% | 232 | 12.4% | 19 | 1.0% | 398 | 21.3% | 925 | 49.5% | 372 | 31.5% | 7.0% |
| Electricity | 1 096 | 1 097 | 99 | 9.1% | - | - | 12 | 1.1% | 163 | 14.9% | 274 | 25.0% | 192 | 17.0% | (14.9%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 771 | 772 | 176 | 22.9% | 232 | 30.1% | 7 | .9% | 235 | 30.5% | 651 | 84.3% | 181 | 55.2% | 30.3% |
| Other | 674 | 673 | - | - | - | - | 157 | 23.4% | 575 | 85.5% | 733 | 108.8% | - | - | (100.0%) |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 677 118 | 670 826 | 157 480 | 23.3% | 159 522 | 23.6% | 157 218 | 23.4% | 70 789 | 10.6% | 545 009 | 81.2% | 116 378 | 102.0% | (39.2%) |
| Ratepayers and other | 472 389 | 443 023 | 92 411 | 19.6% | 131 228 | 27.8% | 128 135 | 28.9% | 58 329 | 13.2% | 410 102 | 92.6% | 109 554 | 106.0% | (46.8%) |
| Government - operating | 95 398 | 100 734 | 61 485 | 64.5% | 15 518 | 16.3% | 24 186 | 24.0% | 3 401 | 3.4% | 104 590 | 103.8% | 1 631 | 69.6% | 108.5% |
| Government - capital | 98 423 | 113 348 | 3 542 | 3.6% | 12 749 | 13.0% | 3 154 | 2.8% | 5 767 | 5.1% | 25 211 | 22.2% | 5 138 | 130.6% | 12.2% |
| Interest | 10 909 | 13 722 | 43 | .4% | 27 | .2% | 1 743 | 12.7% | 3 293 | 24.0% | 5 105 | 37.2% | 55 | 75.6% | 5 923.8% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (528 605) | (510 189) | (241 974) | 45.8% | (348 310) | 65.9% | (186 243) | 36.5% | (128 854) | 25.3% | (905 380) | 177.5% | (142 855) | 108.4% | (9.8%) |
| Suppliers and employees | (522 527) | (495 507) | (241 974) | 46.3% | (348 310) | 66.7% | (185 852) | 37.5% | (123 923) | 25.0% | (900 059) | 181.6% | (142 855) | 108.4% | (13.3%) |
| Finance charges | (3 477) | (8 967) | - | - | - | - | - | - | (3 089) | 34.4% | (3 089) | 34.4% | - | - | (100.0%) |
| Transfers and grants | (2 601) | (5 716) | - | - | - | - | (390) | 6.8% | (1 842) | 32.2% | (2 232) | 39.1% | - | - | (100.0%) |
| **Net Cash from/(used) Operating Activities** | 148 513 | 160 637 | (84 494) | (56.9%) | (188 787) | (127.1%) | (29 025) | (18.1%) | (58 064) | (36.1%) | (360 371) | (224.3%) | (26 477) | 122.1% | 119.3% |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | 29 482 | 3 177 | 106 681 | 361.9% | 195 080 | 661.7% | 57 000 | 1 794.1% | (212 886) | (6 700.8%) | 145 875 | 4 591.6% | 85 446 | 134.8% | (349.1%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | 29 482 | 1 184 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | 1 993 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | 106 681 | - | 195 080 | - | 57 000 | - | (212 886) | - | 145 875 | - | 85 446 | 134.8% | (349.1%) |
| Payments | (138 497) | (96 346) | (9 985) | 7.2% | (12 097) | 8.7% | (1 434) | 1.5% | - | - | (23 517) | 24.4% | (48 215) | 106.6% | (100.0%) |
| Capital assets | (138 497) | (96 346) | (9 985) | 7.2% | (12 097) | 8.7% | (1 434) | 1.5% | - | - | (23 517) | 24.4% | (48 215) | 106.6% | (100.0%) |
| **Net Cash from/(used) Investing Activities** | (109 015) | (93 169) | 96 696 | (88.7%) | 182 983 | (167.9%) | 55 566 | (59.6%) | (212 886) | 228.5% | 122 359 | (131.3%) | 37 231 | 147.7% | (671.8%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | 4 850 | 1 400 | 58 | 1.2% | 183 | 3.8% | (19) | (1.4%) | 458 | 32.7% | 680 | 48.6% | 115 | 162.7% | 299.5% |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 4 850 | 1 400 | 58 | 1.2% | 183 | 3.8% | (19) | (1.4%) | 458 | 32.7% | 680 | 48.6% | 115 | 162.7% | 299.5% |
| Payments | (3 000) | (5 500) | (9) | .3% | (4 720) | 157.3% | (3) | .1% | (1 925) | 35.0% | (6 657) | 121.0% | (4 720) | 1 035.1% | (59.2%) |
| Repayment of borrowing | (3 000) | (5 500) | (9) | .3% | (4 720) | 157.3% | (3) | .1% | (1 925) | 35.0% | (6 657) | 121.0% | (4 720) | 1 035.1% | (59.2%) |
| **Net Cash from/(used) Financing Activities** | 1 850 | (4 100) | 49 | 2.7% | (4 537) | (245.2%) | (22) | .5% | (1 467) | 35.8% | (5 977) | 145.8% | (4 605) | 1 982.0% | (68.1%) |
| **Net Increase/(Decrease) in cash held** | 41 348 | 63 368 | 12 251 | 29.6% | (10 341) | (25.0%) | 26 518 | 41.8% | (272 417) | (429.9%) | (243 989) | (385.0%) | 6 148 | (62.4%) | (4 530.8%) |
| Cash/cash equivalents at the year begin: | 14 278 | 106 667 | 2 792 | 19.6% | 15 043 | 105.4% | 4 702 | 4.4% | 31 220 | 29.3% | 2 792 | 2.6% | 50 395 | 100.0% | (38.0%) |
| Cash/cash equivalents at the year end: | 55 626 | 170 035 | 15 043 | 27.0% | 4 702 | 8.5% | 31 220 | 18.4% | (241 197) | (141.9%) | (241 197) | (141.9%) | 56 544 | 824.7% | (526.6%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | 9 | 6.1% | 5 | 3.5% | 7 | 4.3% | 133 | 86.1% | 154 | .1% | - | - |
| Electricity | 7 202 | 62.1% | 2 409 | 20.8% | 395 | 3.4% | 1 597 | 13.8% | 11 604 | 10.2% | - | - |
| Property Rates | 18 | - | 131 | .2% | 5 765 | 7.9% | 66 942 | 91.9% | 72 856 | 63.8% | - | - |
| Sanitation | - | - | - | - | - | - | 202 | 100.0% | 202 | .2% | - | - |
| Refuse Removal | (6) | - | 8 | .1% | 814 | 7.0% | 10 870 | 93.0% | 11 686 | 10.2% | - | - |
| Other | (3 256) | (18.4%) | (1 124) | (6.3%) | (485) | (2.7%) | 22 599 | 127.4% | 17 734 | 15.5% | - | - |
| **Total By Income Source** | 3 968 | 3.5% | 1 430 | 1.3% | 6 495 | 5.7% | 102 343 | 89.6% | 114 237 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 310 | 17.3% | 268 | 14.9% | 491 | 27.4% | 726 | 40.4% | 1 795 | 1.6% | - | - |
| Business | 2 697 | 19.1% | 1 373 | 9.7% | 1 011 | 7.1% | 9 068 | 64.1% | 14 148 | 12.4% | - | - |
| Households | (210) | (.3%) | (801) | (1.0%) | 4 501 | 5.4% | 80 528 | 95.8% | 84 018 | 73.5% | - | - |
| Other | 1 171 | 8.2% | 591 | 4.1% | 492 | 3.4% | 12 021 | 84.2% | 14 276 | 12.5% | - | - |
| **Total By Customer Group** | 3 968 | 3.5% | 1 430 | 1.3% | 6 495 | 5.7% | 102 343 | 89.6% | 114 237 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr S M Mbili | 039 688 2020 |
| Financial Manager | Thabisile Khuzwayo | 039 312 8302 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UGU (DC21)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 665 138 | 721 584 | 216 360 | 32.5% | 201 626 | 30.3% | 151 183 | 21.0% | 223 589 | 31.0% | 792 757 | 109.9% | 113 466 | 91.3% | 97.1% |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 234 373 | 234 373 | 42 402 | 18.1% | 58 712 | 25.1% | 53 105 | 22.7% | 44 564 | 19.0% | 198 783 | 84.8% | 30 387 | 83.2% | 46.7% |
| Service charges - sanitation revenue | 96 041 | 96 041 | 19 927 | 20.7% | 26 461 | 27.6% | 20 025 | 20.9% | 22 077 | 23.0% | 88 490 | 92.1% | 18 260 | 93.6% | 20.9% |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 2 970 | 2 970 | 407 | 13.7% | 566 | 19.1% | (27 744) | (934.1%) | 478 | 16.1% | (26 293) | (885.2%) | (248) | 12.0% | (292.8%) |
| Interest earned - external investments | 2 000 | 2 000 | 793 | 39.7% | 465 | 23.3% | 320 | 16.0% | 734 | 36.7% | 2 312 | 115.6% | 296 | 41.0% | 147.7% |
| Interest earned - outstanding debtors | 1 873 | 1 873 | - | - | 539 | 28.7% | 1 612 | 86.1% | 555 | 29.6% | 2 706 | 144.5% | 205 | 122.1% | 170.4% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 324 165 | 380 611 | 150 409 | 46.4% | 113 836 | 35.1% | 102 992 | 27.1% | 154 345 | 40.6% | 521 582 | 137.0% | 63 569 | 97.0% | 142.8% |
| Other own revenue | 3 717 | 3 717 | 2 422 | 65.2% | 1 047 | 28.2% | 873 | 23.5% | 835 | 22.5% | 5 177 | 139.3% | 995 | 76.9% | (16.1%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 624 545 | 712 591 | 157 312 | 25.2% | 152 044 | 24.3% | 182 461 | 25.6% | 173 498 | 24.3% | 665 315 | 93.4% | 113 272 | 81.8% | 53.2% |
| Employee related costs | 240 476 | 248 026 | 57 494 | 23.9% | 57 218 | 23.8% | 58 108 | 23.4% | 56 823 | 22.9% | 229 642 | 92.6% | 53 334 | 96.5% | 6.5% |
| Remuneration of councillors | 6 981 | 7 314 | 1 834 | 26.3% | 1 919 | 27.5% | 2 099 | 28.7% | 1 990 | 27.2% | 7 843 | 107.2% | 1 900 | 100.7% | 4.7% |
| Debt impairment | 11 379 | 11 379 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 57 947 | 60 862 | 14 487 | 25.0% | 14 487 | 25.0% | 15 155 | 24.9% | 14 487 | 23.8% | 58 616 | 96.3% | 4 148 | 58.3% | 249.2% |
| Finance charges | 17 972 | 16 402 | 317 | 1.8% | 2 965 | 16.5% | 12 235 | 74.6% | 3 473 | 21.2% | 18 990 | 115.8% | 177 | 17.6% | 1 862.5% |
| Bulk purchases | 40 513 | 40 013 | 6 537 | 16.1% | 6 042 | 14.9% | 12 848 | 32.1% | 9 578 | 23.9% | 35 004 | 87.5% | (3 484) | 54.7% | (374.9%) |
| Other Materials | 4 924 | 7 390 | - | - | - | - | 6 024 | 81.5% | 374 | 5.1% | 6 398 | 86.6% | 1 128 | - | (66.8%) |
| Contracted services | 22 652 | 24 158 | 4 040 | 17.8% | 4 812 | 21.2% | 2 523 | 10.4% | 4 850 | 20.1% | 16 226 | 67.2% | 3 818 | 85.4% | 27.0% |
| Transfers and grants | 114 758 | 159 340 | 51 902 | 45.2% | 41 595 | 36.2% | 41 629 | 26.1% | 57 815 | 36.3% | 192 942 | 121.1% | 31 536 | 93.2% | 83.3% |
| Other expenditure | 106 942 | 137 707 | 20 701 | 19.4% | 23 006 | 21.5% | 31 840 | 23.1% | 24 109 | 17.5% | 99 655 | 72.4% | 20 716 | 72.7% | 16.4% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 40 593 | 8 993 | 59 048 | | 49 581 | | (31 279) | | 50 092 | | 127 442 | | 193 | | |
| Transfers recognised - capital | 306 882 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 347 476 | 8 993 | 59 048 | | 49 581 | | (31 279) | | 50 092 | | 127 442 | | 193 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 347 476 | 8 993 | 59 048 | | 49 581 | | (31 279) | | 50 092 | | 127 442 | | 193 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 347 476 | 8 993 | 59 048 | | 49 581 | | (31 279) | | 50 092 | | 127 442 | | 193 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 347 476 | 8 993 | 59 048 | | 49 581 | | (31 279) | | 50 092 | | 127 442 | | 193 | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 324 382 | 282 068 | 29 564 | 9.1% | 52 722 | 16.3% | 36 816 | 13.1% | 65 843 | 23.3% | 184 945 | 65.6% | 50 006 | 53.5% | 31.7% |
| National Government | 284 882 | 251 868 | 27 339 | 9.6% | 47 576 | 16.7% | 34 965 | 13.9% | 65 668 | 26.1% | 175 549 | 69.7% | 40 549 | 48.2% | 61.9% |
| Provincial Government | 15 700 | 11 050 | - | - | 4 758 | 30.3% | 1 744 | 15.8% | - | - | 6 502 | 58.8% | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 6 300 | 6 300 | - | - | - | - | 106 | 1.7% | - | - | 106 | 1.7% | 922 | - | (100.0%) |
| Transfers recognised - capital | 306 882 | 269 218 | 27 339 | 8.9% | 52 335 | 17.1% | 36 816 | 13.7% | 65 668 | 24.4% | 182 157 | 67.7% | 41 471 | 49.4% | 58.3% |
| Borrowing | 10 000 | 10 000 | 329 | 3.3% | - | - | - | - | - | - | 329 | 3.3% | 5 478 | 63.1% | (100.0%) |
| Internally generated funds | 7 500 | 2 850 | 1 896 | 25.3% | 388 | 5.2% | - | - | 176 | 6.2% | 2 459 | 86.3% | 2 057 | 225.5% | (91.5%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | 1 000 | - | (100.0%) |
| Capital Expenditure Standard Classification | 324 382 | 282 068 | 29 564 | 9.1% | 52 722 | 16.3% | 36 816 | 13.1% | 65 843 | 23.3% | 184 945 | 65.6% | 50 006 | 53.5% | 31.7% |
| Governance and Administration | 2 500 | 3 243 | 3 | .1% | 379 | 15.2% | 106 | 3.3% | 113 | 3.5% | 601 | 18.5% | 278 | 45.4% | (59.5%) |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | 278 | 28.5% | (100.0%) |
| Budget & Treasury Office | - | 743 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | 2 500 | 2 500 | 3 | .1% | 379 | 15.2% | 106 | 4.3% | 113 | 4.5% | 601 | 24.0% | - | 95.1% | (100.0%) |
| Community and Public Safety | - | 3 250 | - | - | - | - | 439 | 13.5% | 176 | 5.4% | 614 | 18.9% | - | 3.2% | (100.0%) |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | 250 | - | - | - | - | - | - | 175 | 70.2% | 175 | 70.2% | - | - | (100.0%) |
| Public Safety | - | 3 000 | - | - | - | - | 439 | 14.6% | 0 | - | 439 | 14.6% | - | - | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | 871 | - | - | - | - | - | 871 | - | - | - | - |
| Planning and Development | - | - | - | - | 871 | - | - | - | - | - | 871 | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 321 882 | 275 575 | 29 561 | 9.2% | 51 472 | 16.0% | 36 271 | 13.2% | 65 555 | 23.8% | 182 859 | 66.4% | 49 729 | 56.3% | 31.8% |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | 281 182 | 217 666 | 28 952 | 10.3% | 47 642 | 16.9% | 34 946 | 16.1% | 65 229 | 30.0% | 176 769 | 81.2% | 43 251 | 59.7% | 50.8% |
| Waste Water Management | 40 700 | 57 909 | 609 | 1.5% | 3 831 | 9.4% | 1 325 | 2.3% | 326 | .6% | 6 090 | 10.5% | 6 478 | 42.0% | (95.0%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 918 476 | 890 138 | 284 284 | 31.0% | 260 702 | 28.4% | 273 217 | 30.7% | 107 642 | 12.1% | 925 844 | 104.0% | 73 542 | 99.0% | 46.4% |
| Ratepayers and other | 287 053 | 258 750 | 75 789 | 26.4% | 75 120 | 26.2% | 80 177 | 31.0% | 73 617 | 28.5% | 304 702 | 117.8% | 72 028 | 102.3% | 2.2% |
| Government - operating | 322 541 | 321 879 | 113 019 | 35.0% | 78 404 | 24.3% | 103 909 | 32.3% | 9 249 | 2.9% | 304 580 | 94.6% | 1 086 | 81.0% | 751.4% |
| Government - capital | 306 882 | 307 509 | 95 152 | 31.0% | 106 745 | 34.8% | 88 799 | 28.9% | 24 463 | 8.0% | 315 159 | 102.5% | - | 120.3% | (100.0%) |
| Interest | 2 000 | 2 000 | 324 | 16.2% | 433 | 21.7% | 332 | 16.6% | 313 | 15.6% | 1 403 | 70.1% | 428 | 88.0% | (26.9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (546 053) | (551 305) | (228 374) | 41.8% | (159 435) | 29.2% | (233 299) | 42.3% | (225 631) | 40.9% | (846 739) | 153.6% | (136 172) | 110.7% | 65.7% |
| Suppliers and employees | (431 295) | (375 563) | (183 072) | 42.4% | (102 954) | 23.9% | (161 043) | 42.9% | (142 950) | 38.1% | (590 018) | 157.1% | (117 788) | 121.0% | 21.4% |
| Finance charges | - | (16 402) | (1 733) | - | (3 518) | - | (4 263) | 26.0% | (3 168) | 19.3% | (12 683) | 77.3% | (3 597) | 98.5% | (11.9%) |
| Transfers and grants | (114 758) | (159 340) | (43 570) | 38.0% | (52 963) | 46.2% | (67 993) | 42.7% | (79 514) | 49.9% | (244 039) | 153.2% | (14 786) | 76.5% | 437.8% |
| Net Cash from/(used) Operating Activities | 372 423 | 338 833 | 55 910 | 15.0% | 101 267 | 27.2% | 39 918 | 11.8% | (117 989) | (34.8%) | 79 105 | 23.3% | (62 629) | 75.7% | 88.4% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (306 882) | (224 883) | (31 852) | 10.4% | (52 384) | 17.1% | (41 707) | 18.5% | (37 919) | 16.9% | (163 862) | 72.9% | (49 556) | 76.3% | (23.5%) |
| Capital assets | (306 882) | (224 883) | (31 852) | 10.4% | (52 384) | 17.1% | (41 707) | 18.5% | (37 919) | 16.9% | (163 862) | 72.9% | (49 556) | 76.3% | (23.5%) |
| Net Cash from/(used) Investing Activities | (306 876) | (224 883) | (31 852) | 10.4% | (52 384) | 17.1% | (41 707) | 18.5% | (37 919) | 16.9% | (163 862) | 72.9% | (49 556) | 76.3% | (23.5%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 800 | 800 | 173 | 21.6% | 92 | 11.6% | 229 | 28.6% | 72 | 9.0% | 566 | 70.8% | 149 | 84.7% | (51.6%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 800 | 800 | 173 | 21.6% | 92 | 11.6% | 229 | 28.6% | 72 | 9.0% | 566 | 70.8% | 149 | 84.7% | (51.6%) |
| Payments | (17 972) | (15 204) | (4 221) | 23.5% | (3 803) | 21.2% | (4 226) | 27.8% | (3 911) | 25.7% | (16 161) | 106.3% | (2 938) | 92.3% | 33.1% |
| Repayment of borrowing | (17 972) | (15 204) | (4 221) | 23.5% | (3 803) | 21.2% | (4 226) | 27.8% | (3 911) | 25.7% | (16 161) | 106.3% | (2 938) | 92.3% | 33.1% |
| Net Cash from/(used) Financing Activities | (17 172) | (14 404) | (4 047) | 23.6% | (3 711) | 21.6% | (3 998) | 27.8% | (3 839) | 26.6% | (15 594) | 108.3% | (2 789) | 92.7% | 37.6% |
| Net Increase/(Decrease) in cash held | 48 374 | 99 546 | 20 010 | 41.4% | 45 173 | 93.4% | (5 787) | (5.8%) | (159 747) | (160.5%) | (100 351) | (100.8%) | (114 974) | 50.8% | 38.9% |
| Cash/cash equivalents at the year begin: | 58 028 | 58 028 | 54 636 | 94.2% | 74 646 | 128.6% | 119 818 | 206.5% | 114 031 | 196.5% | 54 636 | 94.2% | 165 279 | 100.7% | (31.0%) |
| Cash/cash equivalents at the year end: | 106 402 | 157 574 | 74 646 | 70.2% | 119 818 | 112.6% | 114 031 | 72.4% | (45 716) | (29.0%) | (45 716) | (29.0%) | 50 305 | 86.7% | (190.9%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 1 492 | 1.3% | 6 305 | 5.5% | 4 707 | 4.1% | 102 229 | 89.1% | 114 733 | 78.3% | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | 7 460 | 23.5% | 2 179 | 6.9% | 1 901 | 6.0% | 20 234 | 63.7% | 31 774 | 21.7% | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 8 952 | 6.1% | 8 484 | 5.8% | 6 608 | 4.5% | 122 463 | 83.6% | 146 508 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 225 | 4.5% | 800 | 16.1% | 398 | 8.0% | 3 531 | 71.3% | 4 955 | 3.4% | - | - |
| Business | 3 766 | 13.7% | 2 926 | 10.6% | 1 515 | 5.5% | 19 309 | 70.2% | 27 516 | 18.8% | - | - |
| Households | 4 962 | 4.4% | 4 758 | 4.2% | 4 695 | 4.1% | 99 622 | 87.4% | 114 037 | 77.8% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 8 952 | 6.1% | 8 484 | 5.8% | 6 608 | 4.5% | 122 463 | 83.6% | 146 508 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 7 286 | 100.0% | - | - | - | - | - | - | 7 286 | 22.2% |
| PAYE deductions | 4 980 | 100.0% | - | - | - | - | - | - | 4 980 | 15.2% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 5 455 | 100.0% | - | - | - | - | - | - | 5 455 | 16.6% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 4 738 | 31.3% | 6 053 | 40.0% | 486 | 3.2% | 3 874 | 25.6% | 15 151 | 46.1% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 22 458 | 68.3% | 6 053 | 18.4% | 486 | 1.5% | 3 874 | 11.8% | 32 872 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr D D Naidoo | 039 688 5704 |
| Financial Manager | Ms Sibongile Mbili | 039 688 5707 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMSHWATHI (KZN221)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 84 665 | 88 220 | 43 603 | 51.5% | 34 181 | 40.4% | 37 254 | 42.2% | 20 355 | 23.1% | 135 392 | 153.5% | 10 845 | 100.7% | 87.7% |
| Property rates | 12 952 | 15 202 | 15 939 | 123.1% | 15 883 | 122.6% | 15 825 | 104.1% | 15 949 | 104.9% | 63 596 | 418.3% | 7 792 | 100.0% | 104.7% |
| Property rates - penalties and collection charges | 800 | 800 | 67 | 8.3% | 290 | 36.3% | 339 | 42.4% | 337 | 42.2% | 1 033 | 129.2% | 205 | 98.1% | 64.2% |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 1 550 | 1 700 | 429 | 27.7% | 429 | 27.7% | 364 | 21.4% | 428 | 25.2% | 1 650 | 97.0% | 370 | 102.1% | 15.5% |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | 20.6% | - |
| Rental of facilities and equipment | 145 | 175 | 45 | 31.3% | 52 | 36.2% | 55 | 31.6% | 52 | 29.8% | 205 | 117.4% | 42 | 93.9% | 23.2% |
| Interest earned - external investments | 400 | 800 | - | - | - | - | 193 | 24.1% | 579 | 72.4% | 772 | 96.5% | - | - | (100.0%) |
| Interest earned - outstanding debtors | 7 000 | 7 000 | 684 | 9.8% | 2 151 | 30.7% | 2 316 | 33.1% | 2 413 | 34.5% | 7 564 | 108.1% | 1 856 | 114.7% | 30.0% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 250 | 101 | 0 | .1% | 8 | 3.3% | 15 | 14.6% | 7 | 7.4% | 31 | 30.4% | 11 | 41.6% | (34.2%) |
| Licences and permits | 1 900 | 1 900 | 477 | 25.1% | 455 | 23.9% | 734 | 38.7% | 560 | 29.5% | 2 226 | 117.1% | 481 | 102.8% | 16.5% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 59 477 | 60 303 | 25 926 | 43.6% | 14 769 | 24.8% | 17 304 | 28.7% | - | - | 57 999 | 96.2% | - | 99.9% | - |
| Other own revenue | 191 | 239 | 36 | 18.9% | 144 | 75.5% | 108 | 45.2% | 29 | 12.0% | 317 | 132.8% | 87 | 175.2% | (67.0%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 84 665 | 88 220 | 28 846 | 34.1% | 29 755 | 35.1% | 28 664 | 32.5% | 32 464 | 36.8% | 119 730 | 135.7% | 23 835 | 93.3% | 36.2% |
| Employee related costs | 31 308 | 31 330 | 6 576 | 21.0% | 7 893 | 25.2% | 6 959 | 22.2% | 8 270 | 26.4% | 29 699 | 94.8% | 6 452 | 74.2% | 28.2% |
| Remuneration of councillors | 7 766 | 7 766 | 1 465 | 18.9% | 1 485 | 19.1% | 1 486 | 19.1% | 1 474 | 19.0% | 5 910 | 76.1% | 1 662 | - | (11.3%) |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 8 000 | 9 000 | 2 187 | 27.3% | 2 274 | 28.4% | 2 420 | 26.9% | 2 536 | 28.2% | 9 416 | 104.6% | 2 207 | 133.9% | 14.9% |
| Finance charges | 2 500 | 2 500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 5 825 | 2 010 | - | - | - | - | - | - | - | - | - | - | - | 5.0% | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 29 266 | 35 614 | 18 619 | 63.6% | 18 103 | 61.9% | 17 799 | 50.0% | 20 183 | 56.7% | 74 704 | 209.8% | 13 516 | 98.2% | 49.3% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | - | - | 14 756 | | 4 425 | | 8 590 | | (12 109) | | 15 662 | | (12 990) | | |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | - | - | 14 756 | | 4 425 | | 8 590 | | (12 109) | | 15 662 | | (12 990) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | - | - | 14 756 | | 4 425 | | 8 590 | | (12 109) | | 15 662 | | (12 990) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | - | - | 14 756 | | 4 425 | | 8 590 | | (12 109) | | 15 662 | | (12 990) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | - | - | 14 756 | | 4 425 | | 8 590 | | (12 109) | | 15 662 | | (12 990) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 30 160 | 34 685 | 4 104 | 13.6% | 5 713 | 18.9% | 5 236 | 15.1% | 9 677 | 27.9% | 24 730 | 71.3% | 4 760 | 70.7% | 103.3% |
| National Government | 18 404 | 29 205 | 1 939 | 10.5% | 3 953 | 21.5% | 3 585 | 12.3% | 8 376 | 28.7% | 17 853 | 61.1% | 2 680 | 35.9% | 212.5% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | 751 | - | - | - | - | - | - | - | 751 | - | - | - | - |
| Transfers recognised - capital | 18 404 | 29 205 | 2 690 | 14.6% | 3 953 | 21.5% | 3 585 | 12.3% | 8 376 | 28.7% | 18 604 | 63.7% | 2 680 | 55.9% | 212.5% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 11 756 | 5 480 | 1 301 | 11.1% | 178 | 1.5% | 1 651 | 30.1% | 380 | 6.9% | 3 510 | 64.0% | 2 080 | - | (81.7%) |
| Public contributions and donations | - | - | 113 | - | 1 582 | - | - | - | 921 | - | 2 616 | - | - | - | (100.0%) |
| Capital Expenditure Standard Classification | 30 160 | 34 685 | 4 104 | 13.6% | 5 713 | 18.9% | 5 236 | 15.1% | 9 677 | 27.9% | 24 730 | 71.3% | 4 760 | 70.7% | 103.3% |
| Governance and Administration | 500 | 5 480 | 1 687 | 337.4% | 69 | 13.8% | 1 906 | 34.8% | 593 | 10.8% | 4 255 | 77.6% | 1 559 | 108.3% | (62.0%) |
| Executive & Council | 500 | 5 480 | 1 687 | 337.4% | 69 | 13.8% | 1 906 | 34.8% | 593 | 10.8% | 4 255 | 77.6% | 1 559 | 108.3% | (62.0%) |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 10 800 | 13 195 | 1 823 | 16.9% | 2 483 | 23.0% | 982 | 7.4% | 2 563 | 19.4% | 7 850 | 59.5% | 2 637 | 76.3% | (2.8%) |
| Community & Social Services | 10 000 | 13 195 | 1 823 | 18.2% | 2 483 | 24.8% | 982 | 7.4% | 2 563 | 19.4% | 7 850 | 59.5% | 2 637 | 76.3% | (2.8%) |
| Sport And Recreation | 800 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 18 860 | 16 010 | 481 | 2.5% | 1 560 | 8.3% | 2 348 | 14.7% | 6 481 | 40.5% | 10 870 | 67.9% | 552 | 45.7% | 1 073.6% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 18 860 | 16 010 | 481 | 2.5% | 1 560 | 8.3% | 2 348 | 14.7% | 6 481 | 40.5% | 10 870 | 67.9% | 552 | 45.7% | 1 073.6% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | 113 | - | 1 601 | - | - | - | 41 | - | 1 755 | - | 12 | 96.0% | 235.2% |
| Electricity | - | - | 113 | - | 19 | - | - | - | 41 | - | 172 | - | 12 | 96.0% | 235.2% |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | 1 582 | - | - | - | - | - | 1 582 | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 95 040 | 98 219 | 39 406 | 41.5% | 25 620 | 27.0% | 27 135 | 27.6% | 5 642 | 5.7% | 97 803 | 99.6% | 4 416 | 87.3% | 27.8% |
| Ratepayers and other | 16 760 | 17 026 | 4 667 | 27.8% | 4 672 | 27.9% | 4 955 | 29.1% | 5 191 | 30.5% | 19 485 | 114.4% | 4 160 | 114.3% | 24.8% |
| Government - operating | 59 477 | 59 589 | 25 941 | 43.6% | 14 816 | 24.9% | 17 304 | 29.0% | - | - | 58 061 | 97.4% | - | 100.3% | - |
| Government - capital | 18 404 | 18 404 | 8 398 | 45.6% | 5 609 | 30.5% | 4 397 | 23.9% | - | - | 18 404 | 100.0% | - | 45.3% | - |
| Interest | 399 | 3 200 | 400 | 100.3% | 523 | 131.1% | 479 | 15.0% | 451 | 14.1% | 1 853 | 57.9% | 256 | 167.7% | 76.4% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (70 265) | (66 311) | (50 638) | 72.1% | (36 007) | 51.2% | (38 540) | 58.1% | (18 666) | 28.1% | (143 851) | 216.9% | (14 406) | 182.9% | 29.6% |
| Suppliers and employees | (67 765) | (64 231) | (50 638) | 74.7% | (36 007) | 53.1% | (38 540) | 60.0% | (18 666) | 29.1% | (143 851) | 224.0% | (12 457) | 178.5% | 49.8% |
| Finance charges | (2 500) | (2 080) | - | - | - | - | - | - | - | - | - | - | (1 949) | 306.4% | (100.0%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 24 775 | 31 908 | (11 232) | (45.3%) | (10 387) | (41.9%) | (11 405) | (35.7%) | (13 023) | (40.8%) | (46 048) | (144.3%) | (9 990) | (111.4%) | 30.4% |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | 18 241 | - | 17 204 | - | 17 800 | - | 23 435 | - | 76 680 | - | 12 800 | 1 784.6% | 83.1% |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | 18 241 | - | 17 204 | - | 17 800 | - | 23 435 | - | 76 680 | - | 12 800 | 1 784.6% | 83.1% |
| Payments | (32 160) | (25 200) | (5 091) | 15.8% | (6 448) | 20.1% | (5 817) | 23.1% | (10 269) | 40.7% | (27 626) | 109.6% | (3 759) | 44.0% | 173.2% |
| Capital assets | (32 160) | (25 200) | (5 091) | 15.8% | (6 448) | 20.1% | (5 817) | 23.1% | (10 269) | 40.7% | (27 626) | 109.6% | (3 759) | 44.0% | 173.2% |
| **Net Cash from/(used) Investing Activities** | (32 160) | (25 200) | 13 150 | (40.9%) | 10 755 | (33.4%) | 11 983 | (47.6%) | 13 166 | (52.2%) | 49 054 | (194.7%) | 9 041 | (127.3%) | 45.6% |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | 13 756 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | 13 756 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | (1 800) | (1 932) | - | (369) | - | (369) | 20.5% | (441) | 24.5% | (3 111) | 172.9% | - | - | (100.0%) |
| Repayment of borrowing | - | (1 800) | (1 932) | - | (369) | - | (369) | 20.5% | (441) | 24.5% | (3 111) | 172.9% | - | - | (100.0%) |
| **Net Cash from/(used) Financing Activities** | 13 756 | (1 800) | (1 932) | (14.0%) | (369) | (2.7%) | (369) | 20.5% | (441) | 24.5% | (3 111) | 172.9% | - | - | (100.0%) |
| **Net Increase/(Decrease) in cash held** | 6 371 | 4 908 | (14) | (.2%) | (1) | - | 208 | 4.2% | (298) | (6.1%) | (105) | (2.1%) | (949) | 3.3% | (68.6%) |
| Cash/cash equivalents at the year begin: | 9 072 | 9 072 | 485 | 5.3% | 471 | 5.2% | 470 | 5.2% | 678 | 7.5% | 485 | 5.3% | 1 387 | 25.2% | (51.1%) |
| Cash/cash equivalents at the year end: | 15 443 | 13 980 | 471 | 3.0% | 470 | 3.0% | 678 | 4.9% | 380 | 2.7% | 380 | 2.7% | 438 | 8.4% | (13.1%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 2 569 | 10.1% | 1 611 | 6.3% | 1 301 | 5.1% | 20 061 | 78.5% | 25 542 | 44.9% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 131 | 5.1% | 88 | 3.4% | 72 | 2.8% | 2 282 | 88.7% | 2 573 | 4.5% | - | - |
| Other | (140) | (.5%) | 839 | 2.9% | 821 | 2.9% | 27 202 | 94.7% | 28 722 | 50.5% | - | - |
| **Total By Income Source** | 2 560 | 4.5% | 2 538 | 4.5% | 2 194 | 3.9% | 49 545 | 87.2% | 56 837 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | - | - | - | - | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2 560 | 4.5% | 2 538 | 4.5% | 2 194 | 3.9% | 49 545 | 87.2% | 56 837 | 100.0% | - | - |
| **Total By Customer Group** | 2 560 | 4.5% | 2 538 | 4.5% | 2 194 | 3.9% | 49 545 | 87.2% | 56 837 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 746 | 100.0% | - | - | - | - | - | - | 746 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | 746 | 100.0% | - | - | - | - | - | - | 746 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | MV Cebekulu | 033 502 0280 |
| Financial Manager | RM Mani | 033 502 0280 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMNGENI (KZN222)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 223 633 | 230 582 | 60 812 | 27.2% | 37 717 | 16.9% | 57 164 | 24.8% | 77 943 | 33.8% | 233 637 | 101.3% | 38 886 | 91.1% | 100.4% |
| Property rates | 144 110 | 145 738 | 22 139 | 15.4% | 21 126 | 14.7% | 33 487 | 23.0% | 69 884 | 48.0% | 146 636 | 100.6% | 13 348 | 45.7% | 423.6% |
| Property rates - penalties and collection charges | 3 419 | 3 419 | 687 | 20.1% | 455 | 13.3% | 2 763 | 80.8% | (37) | (1.1%) | 3 868 | 113.1% | 522 | 314.2% | (107.2%) |
| Service charges - electricity revenue | 57 058 | 55 180 | 14 296 | 25.1% | 13 456 | 23.6% | 12 932 | 23.4% | 13 656 | 24.7% | 54 340 | 98.5% | 16 531 | 140.9% | (17.4%) |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 8 703 | 3 381 | 1 857 | 21.3% | (775) | (8.9%) | 1 148 | 33.9% | 5 579 | 165.0% | 7 809 | 231.0% | 2 720 | 87.6% | 105.1% |
| Service charges - other | (45 734) | (45 734) | - | - | (11 434) | 25.0% | (11 434) | 25.0% | (22 866) | 50.0% | (45 733) | 100.0% | - | - | (100.0%) |
| Rental of facilities and equipment | 1 002 | 1 002 | 185 | 18.5% | 169 | 16.9% | 297 | 29.6% | 182 | 18.2% | 833 | 83.1% | 283 | 126.0% | (35.6%) |
| Interest earned - external investments | 300 | 300 | 13 | 4.5% | 2 | .8% | 3 | 1.0% | 745 | 248.5% | 764 | 254.8% | 24 | 72.4% | 2 942.9% |
| Interest earned - outstanding debtors | 1 009 | 1 009 | 404 | 40.0% | 295 | 29.3% | 494 | 49.0% | 499 | 49.5% | 1 693 | 167.7% | 495 | 553.5% | .9% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 6 230 | 6 263 | 1 374 | 22.1% | 884 | 14.2% | 1 598 | 25.5% | 1 723 | 27.5% | 5 579 | 89.1% | 1 256 | 166.9% | 37.2% |
| Licences and permits | 1 943 | 1 879 | 470 | 24.2% | 471 | 24.2% | 397 | 21.1% | 579 | 30.8% | 1 916 | 102.0% | 543 | 102.1% | 6.5% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 39 707 | 46 008 | 18 143 | 45.7% | 11 901 | 30.0% | 14 543 | 31.6% | 2 688 | 5.8% | 47 274 | 102.8% | 1 276 | 107.5% | 110.6% |
| Other own revenue | 5 886 | 12 135 | 1 243 | 21.1% | 1 166 | 19.8% | 937 | 7.7% | 5 311 | 43.8% | 8 658 | 71.3% | 1 888 | 25.6% | 181.4% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 223 478 | 230 377 | 45 560 | 20.4% | 43 891 | 19.6% | 45 288 | 19.7% | 56 157 | 24.4% | 190 896 | 82.9% | 52 150 | 79.3% | 7.7% |
| Employee related costs | 73 389 | 73 389 | 16 165 | 22.0% | 16 302 | 22.2% | 15 991 | 21.8% | 17 029 | 23.2% | 65 487 | 89.2% | 17 046 | 83.2% | (.1%) |
| Remuneration of councillors | 5 426 | 5 426 | 1 292 | 23.8% | 1 254 | 23.1% | 1 537 | 28.3% | 1 383 | 25.5% | 5 465 | 100.7% | 1 292 | 97.5% | 7.0% |
| Debt impairment | 3 000 | 3 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 9 704 | 9 407 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 7 465 | 4 209 | 29 | .4% | 2 778 | 37.2% | 2 652 | 63.0% | 5 311 | 126.2% | 10 770 | 255.9% | 2 072 | 159.2% | 156.3% |
| Bulk purchases | 58 865 | 64 523 | 19 090 | 32.4% | 13 085 | 22.2% | 11 252 | 17.4% | 17 234 | 26.7% | 60 662 | 94.0% | 15 059 | 126.6% | 14.4% |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 4 500 | 2 000 | - | - | 456 | 10.1% | 659 | 33.0% | - | - | 1 115 | 55.7% | 193 | 26.6% | (100.0%) |
| Transfers and grants | - | 7 133 | 245 | - | 697 | - | 487 | 6.8% | (1 429) | (20.0%) | - | - | 268 | 482.5% | (633.1%) |
| Other expenditure | 61 128 | 61 289 | 8 739 | 14.3% | 9 321 | 15.2% | 12 709 | 20.7% | 16 629 | 27.1% | 47 397 | 77.3% | 16 220 | 53.1% | 2.5% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 155 | 204 | 15 252 | | (6 174) | | 11 877 | | 21 787 | | 42 741 | | (13 263) | | |
| Transfers recognised - capital | 16 194 | 21 605 | - | - | - | - | - | - | 4 900 | 22.7% | 4 900 | 22.7% | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 16 349 | 21 809 | 15 252 | | (6 174) | | 11 877 | | 26 687 | | 47 641 | | (13 263) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 16 349 | 21 809 | 15 252 | | (6 174) | | 11 877 | | 26 687 | | 47 641 | | (13 263) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 16 349 | 21 809 | 15 252 | | (6 174) | | 11 877 | | 26 687 | | 47 641 | | (13 263) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 16 349 | 21 809 | 15 252 | | (6 174) | | 11 877 | | 26 687 | | 47 641 | | (13 263) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 16 190 | 21 605 | 3 904 | 24.1% | 2 843 | 17.6% | 4 127 | 19.1% | 16 364 | 75.7% | 27 239 | 126.1% | 8 716 | 61.7% | 87.7% |
| National Government | 16 190 | 21 605 | 2 599 | 16.1% | 3 491 | 21.6% | 1 881 | 8.7% | 16 364 | 75.7% | 24 336 | 112.6% | 2 485 | - | 558.6% |
| Provincial Government | - | - | 1 305 | - | 289 | - | 2 061 | - | - | - | 3 655 | - | 4 180 | - | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 16 190 | 21 605 | 3 904 | 24.1% | 3 780 | 23.4% | 3 943 | 18.2% | 16 364 | 75.7% | 27 991 | 129.6% | 6 665 | 62.7% | 145.5% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | 1 768 | - | (100.0%) |
| Internally generated funds | - | - | - | - | (937) | - | 184 | - | - | - | (753) | - | 284 | 20.7% | (100.0%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 16 190 | 21 605 | 3 904 | 24.1% | 2 843 | 17.6% | 4 127 | 19.1% | 16 364 | 75.7% | 27 239 | 126.1% | 8 716 | 61.7% | 87.7% |
| Governance and Administration | - | - | 1 047 | - | (23) | - | 109 | - | - | - | 1 132 | - | 2 903 | 185.1% | (100.0%) |
| Executive & Council | - | - | 1 047 | - | - | - | - | - | - | - | 1 047 | - | 2 196 | - | (100.0%) |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | (23) | - | 109 | - | - | - | 85 | - | 707 | 53.9% | (100.0%) |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | 712 | 370.5% | (100.0%) |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | 222 | - | (100.0%) |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | 490 | - | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 16 190 | 21 605 | 2 857 | 17.6% | 2 867 | 17.7% | 4 009 | 18.6% | 15 339 | 71.0% | 25 072 | 116.0% | 4 994 | 47.3% | 207.1% |
| Planning and Development | - | - | - | - | - | - | 101 | - | - | - | 101 | - | - | - | - |
| Road Transport | 16 190 | 21 605 | 2 857 | 17.6% | 2 867 | 17.7% | 3 908 | 18.1% | 15 339 | 71.0% | 24 971 | 115.6% | 4 994 | 51.7% | 207.1% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | 9 | - | 1 025 | - | 1 034 | - | 107 | 79.3% | 857.7% |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | 107 | 79.3% | (100.0%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | 9 | - | 1 025 | - | 1 034 | - | - | - | (100.0%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| **Receipts** | 212 538 | 219 889 | 72 012 | 33.9% | 59 795 | 28.1% | 61 026 | 27.8% | 65 668 | 29.9% | 258 502 | 117.6% | 44 401 | 105.1% | 47.9% |
| Ratepayers and other | 156 341 | 157 113 | 47 892 | 30.6% | 40 547 | 25.9% | 41 818 | 26.6% | 60 768 | 38.7% | 191 026 | 121.6% | 40 845 | 105.6% | 48.8% |
| Government - operating | 39 708 | 45 429 | 18 788 | 47.3% | 11 733 | 29.5% | 14 533 | 32.0% | - | - | 45 054 | 99.2% | 1 657 | 149.2% | (100.0%) |
| Government - capital | 16 190 | 16 190 | 5 331 | 32.9% | 7 515 | 46.4% | 4 675 | 28.9% | 4 900 | 30.3% | 22 421 | 138.5% | 1 898 | 13.1% | 158.1% |
| Interest | 300 | 1 158 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | (191 456) | (191 459) | (68 699) | 35.9% | (57 485) | 30.0% | (57 190) | 29.9% | (66 555) | 34.8% | (249 929) | 130.5% | (54 158) | 85.7% | 22.9% |
| Suppliers and employees | (187 247) | (187 250) | (61 199) | 32.7% | (49 899) | 26.6% | (51 690) | 27.6% | (66 555) | 35.5% | (229 343) | 122.5% | (54 158) | 85.7% | 22.9% |
| Finance charges | (4 209) | (4 209) | - | - | (71) | 1.7% | - | - | - | - | (71) | 1.7% | - | - | - |
| Transfers and grants | - | - | (7 500) | - | (7 515) | - | (5 500) | - | - | - | (20 515) | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 21 082 | 28 431 | 3 313 | 15.7% | 2 310 | 11.0% | 3 836 | 13.5% | (887) | (3.1%) | 8 573 | 30.2% | (9 757) | (40.6%) | (90.9%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| **Receipts** | 4 157 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | 4 157 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | (16 192) | (16 190) | (3 512) | 21.7% | - | - | - | - | - | - | (3 512) | 21.7% | - | - | - |
| Capital assets | (16 192) | (16 190) | (3 512) | 21.7% | - | - | - | - | - | - | (3 512) | 21.7% | - | - | - |
| **Net Cash from/(used) Investing Activities** | (12 035) | (16 190) | (3 512) | 29.2% | - | - | - | - | - | - | (3 512) | 21.7% | - | - | - |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| **Receipts** | - | - | 67 | - | 64 | - | 3 | - | (23) | - | 111 | - | 27 | 98.0% | (182.6%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | 67 | - | 64 | - | 3 | - | (23) | - | 111 | - | 27 | 98.0% | (182.6%) |
| **Payments** | (3 707) | (3 707) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (3 707) | (3 707) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | (3 707) | (3 707) | 67 | (1.8%) | 64 | (1.7%) | 3 | (.1%) | (23) | .6% | 111 | (3.0%) | 27 | 98.0% | (182.6%) |
| **Net Increase/(Decrease) in cash held** | 5 340 | 8 534 | (132) | (2.5%) | 2 374 | 44.5% | 3 839 | 45.0% | (910) | (10.7%) | 5 171 | 60.6% | (9 730) | (40.0%) | (90.7%) |
| Cash/cash equivalents at the year begin: | (11 460) | 301 | (6 204) | 54.1% | (6 337) | 55.3% | (3 963) | (1 316.5%) | (123) | (41.0%) | (6 204) | (2 061.2%) | 26 443 | 63 551.2% | (100.5%) |
| Cash/cash equivalents at the year end: | (6 120) | 8 835 | (6 337) | 103.5% | (3 963) | 64.8% | (123) | (1.4%) | (1 033) | (11.7%) | (1 033) | (11.7%) | 16 713 | (49.4%) | (106.2%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 4 071 | 16.5% | 1 274 | 5.2% | 567 | 2.3% | 18 805 | 76.1% | 24 716 | 26.5% | - | - |
| Property Rates | 19 893 | 31.1% | 3 934 | 6.1% | 2 684 | 4.2% | 37 538 | 58.6% | 64 049 | 68.6% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 369 | 18.0% | 150 | 7.3% | 82 | 4.0% | 1 453 | 70.8% | 2 053 | 2.2% | - | - |
| Other | (5 294) | (205.4%) | 93 | 3.6% | 91 | 3.5% | 7 687 | 298.3% | 2 577 | 2.8% | - | - |
| **Total By Income Source** | 19 039 | 20.4% | 5 450 | 5.8% | 3 423 | 3.7% | 65 483 | 70.1% | 93 395 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 1 142 | 20.4% | 327 | 5.8% | 205 | 3.7% | 3 929 | 70.1% | 5 604 | 6.0% | - | - |
| Business | 952 | 20.4% | 273 | 5.8% | 171 | 3.7% | 3 274 | 70.1% | 4 670 | 5.0% | - | - |
| Households | 10 471 | 20.4% | 2 998 | 5.8% | 1 883 | 3.7% | 36 016 | 70.1% | 51 368 | 55.0% | - | - |
| Other | 6 473 | 20.4% | 1 853 | 5.8% | 1 164 | 3.7% | 22 264 | 70.1% | 31 754 | 34.0% | - | - |
| **Total By Customer Group** | 19 039 | 20.4% | 5 450 | 5.8% | 3 423 | 3.7% | 65 483 | 70.1% | 93 395 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Dr Mpilo Ngubane | 033 239 9266 |
| Financial Manager | Mrs Z Sojime (acting) | 033 239 9225 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MPOFANA (KZN223)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Operating Revenue** | 98 936 | 97 576 | 25 164 | 25.4% | 13 552 | 13.7% | 23 609 | 24.2% | 12 202 | 12.5% | 74 527 | 76.4% | 17 719 | 91.8% | (31.1%) |
| Property rates | 10 771 | 8 986 | 2 258 | 21.0% | 2 236 | 20.8% | 3 871 | 43.1% | 4 102 | 45.7% | 12 467 | 138.7% | 1 782 | 81.8% | 130.2% |
| Property rates - penalties and collection charges | 1 619 | 2 022 | 421 | 26.0% | 631 | 39.0% | 586 | 29.0% | 577 | 28.5% | 2 214 | 109.5% | 659 | 100.7% | (12.5%) |
| Service charges - electricity revenue | 44 642 | 44 642 | 9 893 | 22.2% | 6 991 | 15.7% | 5 811 | 13.0% | 6 078 | 13.6% | 28 773 | 64.5% | 11 897 | 104.1% | (48.9%) |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 3 535 | 2 480 | 621 | 17.6% | 623 | 17.6% | 620 | 25.0% | 622 | 25.1% | 2 486 | 100.2% | 563 | 96.3% | 10.3% |
| Service charges - other | - | - | - | - | - | - | (1 748) | - | (1 746) | - | (3 494) | - | - | 58.3% | (100.0%) |
| Rental of facilities and equipment | 2 490 | 2 490 | 892 | 35.8% | 1 393 | 55.9% | 1 831 | 73.5% | 616 | 24.7% | 4 731 | 190.0% | 674 | 92.1% | (8.7%) |
| Interest earned - external investments | 810 | 810 | 214 | 26.5% | 185 | 22.9% | 150 | 18.5% | 296 | 36.5% | 845 | 104.3% | 232 | 105.1% | 27.7% |
| Interest earned - outstanding debtors | 4 879 | 4 879 | 239 | 4.9% | 377 | 7.7% | 325 | 6.7% | 375 | 7.7% | 1 317 | 27.0% | 347 | 62.7% | 8.1% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 310 | 310 | 6 | 1.8% | 86 | 27.7% | 157 | 50.7% | - | - | 249 | 80.2% | 67 | 31.1% | (100.0%) |
| Licences and permits | 3 665 | 3 665 | 550 | 15.0% | 975 | 26.6% | - | - | - | - | 1 524 | 41.6% | 1 088 | - | (100.0%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 25 952 | 27 029 | 10 041 | 38.7% | 25 | .1% | 11 215 | 41.5% | 567 | 2.1% | 21 848 | 80.8% | 392 | 88.0% | 44.7% |
| Other own revenue | 163 | 163 | 30 | 18.5% | 30 | 18.1% | 792 | 486.2% | 715 | 438.7% | 1 567 | 961.5% | 17 | 62.3% | 3 989.4% |
| Gains on disposal of PPE | 100 | 100 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | 96 684 | 150 247 | 12 071 | 12.5% | 22 723 | 23.5% | 30 808 | 20.5% | 15 934 | 10.6% | 81 536 | 54.3% | 14 853 | 76.6% | 7.3% |
| Employee related costs | 28 878 | 27 407 | 4 909 | 17.0% | 4 339 | 15.0% | 5 266 | 19.2% | 5 256 | 19.2% | 19 770 | 72.1% | 4 559 | 122.0% | 15.3% |
| Remuneration of councillors | 2 751 | 2 751 | 457 | 16.6% | 455 | 16.5% | 455 | 16.5% | 455 | 16.5% | 1 822 | 66.2% | 583 | 127.3% | (21.9%) |
| Debt impairment | 9 823 | 9 824 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 6 045 | 56 045 | - | - | - | - | - | - | - | - | - | - | 2 124 | 37.9% | (100.0%) |
| Finance charges | 1 214 | - | 2 | .2% | 27 | 2.2% | 4 | - | 3 | - | 36 | - | 25 | (10.7%) | (87.7%) |
| Bulk purchases | 34 501 | 34 501 | 9 963 | 28.9% | 6 485 | 18.8% | 16 327 | 47.3% | 6 048 | 17.5% | 38 824 | 112.5% | 2 328 | 56.0% | 159.8% |
| Other Materials | - | - | - | - | - | - | 198 | - | 320 | - | 517 | - | - | - | (100.0%) |
| Contracted services | 3 792 | 5 103 | 971 | 25.6% | 674 | 17.8% | 1 604 | 31.4% | 3 520 | 69.0% | 6 770 | 132.7% | 513 | 79.1% | 585.9% |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 9 680 | 14 504 | (4 231) | (43.7%) | 10 743 | 111.0% | 6 954 | 47.9% | 332 | 2.3% | 13 798 | 95.1% | 4 722 | 63.9% | (93.0%) |
| Loss on disposal of PPE | - | 111 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | 2 252 | (52 671) | 13 093 | | (9 172) | | (7 199) | | (3 732) | | (7 010) | | 2 866 | | |
| Transfers recognised - capital | 11 728 | 11 728 | 2 578 | 22.0% | (903) | (7.7%) | 809 | 6.9% | - | - | 2 483 | 21.2% | 2 718 | 153.7% | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | 13 980 | (40 943) | 15 671 | | (10 075) | | (6 390) | | (3 732) | | (4 526) | | 5 584 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after taxation** | 13 980 | (40 943) | 15 671 | | (10 075) | | (6 390) | | (3 732) | | (4 526) | | 5 584 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | 13 980 | (40 943) | 15 671 | | (10 075) | | (6 390) | | (3 732) | | (4 526) | | 5 584 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | 13 980 | (40 943) | 15 671 | | (10 075) | | (6 390) | | (3 732) | | (4 526) | | 5 584 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Source of Finance** | 13 438 | 14 738 | 1 360 | 10.1% | 3 270 | 24.3% | 12 | .1% | 5 908 | 40.1% | 10 549 | 71.6% | - | - | (100.0%) |
| National Government | 11 728 | 11 728 | 1 358 | 11.6% | 3 149 | 26.8% | - | - | 5 908 | 50.4% | 10 414 | 88.8% | - | - | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 11 728 | 11 728 | 1 358 | 11.6% | 3 149 | 26.8% | - | - | 5 908 | 50.4% | 10 414 | 88.8% | - | - | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 1 710 | - | 2 | .1% | 121 | 7.1% | 12 | - | - | - | 135 | - | - | - | - |
| Public contributions and donations | - | 3 010 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Capital Expenditure Standard Classification** | 13 438 | 14 738 | 1 360 | 10.1% | 3 270 | 24.3% | 12 | .1% | 5 908 | 40.1% | 10 549 | 71.6% | 1 479 | 59.0% | 299.5% |
| Governance and Administration | 827 | 827 | - | - | 12 | 1.5% | 12 | 1.5% | - | - | 25 | 3.0% | 15 | 161.2% | (100.0%) |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 100 | 100 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | 727 | 727 | - | - | 12 | 1.7% | 12 | 1.7% | - | - | 25 | 3.4% | 15 | 2.2% | (100.0%) |
| Community and Public Safety | 263 | 263 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | 263 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | 263 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 11 728 | 11 728 | 1 360 | 11.6% | 3 257 | 27.8% | - | - | 5 908 | 50.4% | 10 525 | 89.7% | 1 463 | 48.1% | 303.8% |
| Planning and Development | - | - | 2 | - | - | - | - | - | - | - | 2 | - | - | - | - |
| Road Transport | 11 728 | 11 728 | 1 358 | 11.6% | 3 257 | 27.8% | - | - | 5 908 | 50.4% | 10 523 | 89.7% | 1 463 | 48.1% | 303.8% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 620 | 1 920 | - | - | - | - | - | - | - | - | - | - | 0 | 389.6% | (100.0%) |
| Electricity | 312 | 1 612 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 308 | 308 | - | - | - | - | - | - | - | - | - | - | 0 | 13.4% | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 112 662 | 99 | 38 261 | 34.0% | 22 643 | 20.1% | 31 977 | 32 324.0% | 21 608 | 21 841.6% | 114 489 | 115 729.4% | - | 28.5% | (100.0%) |
| Ratepayers and other | 74 172 | 67 | 21 412 | 28.9% | 18 654 | 25.1% | 20 009 | 29 732.8% | 15 603 | 23 185.2% | 75 678 | 112 455.5% | - | 25.9% | (100.0%) |
| Government - operating | 25 952 | 26 | 16 777 | 64.6% | 2 980 | 11.5% | 11 573 | 44 607.6% | 348 | 1 342.2% | 31 679 | 122 103.4% | - | 48.7% | (100.0%) |
| Government - capital | 11 728 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | 810 | 6 | 71 | 8.8% | 1 009 | 124.6% | 395 | 6 952.4% | 5 529 | 97 196.7% | 7 004 | 123 140.0% | - | 19.7% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | 128 | - | 128 | - | - | - | (100.0%) |
| Payments | (103 084) | (86) | (35 940) | 34.9% | (24 259) | 23.5% | (23 514) | 27 227.8% | (20 765) | 24 044.7% | (104 478) | 120 978.0% | - | 25.4% | (100.0%) |
| Suppliers and employees | (102 671) | (86) | (35 940) | 35.0% | (24 259) | 23.6% | (23 514) | 27 227.8% | (20 765) | 24 044.7% | (104 478) | 120 978.0% | - | 23.2% | (100.0%) |
| Finance charges | (413) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 9 578 | 13 | 2 321 | 24.2% | (1 616) | (16.9%) | 8 463 | 67 345.3% | 842 | 6 702.5% | 10 011 | 79 660.8% | - | 67.4% | (100.0%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 2 476 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 2 476 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (13 438) | (13) | - | - | - | - | - | - | (6 432) | 51 148.1% | (6 432) | 51 148.1% | - | - | (100.0%) |
| Capital assets | (13 438) | (13) | - | - | - | - | - | - | (6 432) | 51 148.1% | (6 432) | 51 148.1% | - | - | (100.0%) |
| Net Cash from/(used) Investing Activities | (10 962) | (10) | - | - | - | - | - | - | (6 432) | 63 661.8% | (6 432) | 63 661.8% | - | - | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (147) | (0) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (147) | (0) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | (147) | (0) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (1 531) | 2 | 2 321 | (151.6%) | (1 616) | 105.5% | 8 463 | 363 075.3% | (5 590) | (239 815.1%) | 3 579 | 153 521.6% | - | 67.4% | (100.0%) |
| Cash/cash equivalents at the year begin: | (0) | (0) | 1 620 | (611 238.1%) | 3 941 | (1 487 124.2%) | 2 325 | (877 424.2%) | 10 788 | (4 071 116.6%) | 1 620 | (611 238.1%) | 5 692 | - | 89.5% |
| Cash/cash equivalents at the year end: | (1 531) | 2 | 3 941 | (257.3%) | 2 325 | (151.8%) | 10 788 | 522 190.7% | 5 198 | 251 615.2% | 5 198 | 251 615.2% | 5 692 | 72.5% | (8.7%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 684 | 12.8% | 313 | 5.9% | 243 | 4.6% | 4 085 | 76.7% | 5 325 | 9.8% | - | - |
| Property Rates | 547 | 3.0% | 415 | 2.3% | 328 | 1.8% | 16 867 | 92.9% | 18 157 | 33.3% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 175 | 3.4% | 163 | 3.2% | 156 | 3.0% | 4 640 | 90.4% | 5 134 | 9.4% | - | - |
| Other | 342 | 1.3% | 338 | 1.3% | 333 | 1.3% | 24 883 | 96.1% | 25 896 | 47.5% | - | - |
| Total By Income Source | 1 748 | 3.2% | 1 229 | 2.3% | 1 060 | 1.9% | 50 475 | 92.6% | 54 512 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 87 | 3.2% | 61 | 2.3% | 53 | 1.9% | 2 524 | 92.6% | 2 726 | 5.0% | - | - |
| Business | 175 | 3.2% | 123 | 2.3% | 106 | 1.9% | 5 048 | 92.6% | 5 451 | 10.0% | - | - |
| Households | 1 451 | 3.2% | 1 020 | 2.3% | 880 | 1.9% | 41 894 | 92.6% | 45 245 | 83.0% | - | - |
| Other | 35 | 3.2% | 25 | 2.3% | 21 | 1.9% | 1 010 | 92.6% | 1 090 | 2.0% | - | - |
| Total By Customer Group | 1 748 | 3.2% | 1 229 | 2.3% | 1 060 | 1.9% | 50 475 | 92.6% | 54 512 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mario Links (Acting) | 033 263 1221 |
| Financial Manager | Nonbndumiso Mbacha (Acting) | 033 263 7720 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: IMPENDLE (KZN224)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 54 227 | 36 | 548 | 1.0% | 765 | 1.4% | 6 532 | 18 314.4% | 6 397 | 17 936.0% | 14 243 | 39 931.9% | 167 | 66.9% | 3 742.1% |
| Property rates | 1 343 | 1 | 231 | 17.2% | 274 | 20.4% | 296 | 22 049.8% | 299 | 22 235.9% | 1 100 | 81 902.5% | 90 | 53.7% | 233.7% |
| Property rates - penalties and collection charges | 42 | 0 | 9 | 21.2% | 1 | 2.9% | 7 | 17 226.2% | 14 | 33 507.1% | 32 | 75 033.3% | 9 | 30.2% | 60.3% |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | 41 | 0 | 12 | 29.7% | 270 | 659.1% | 7 | 17 636.6% | 8 | 19 065.9% | 297 | 725 495.1% | 24 | - | (67.1%) |
| Rental of facilities and equipment | 196 | 0 | 47 | 24.0% | 38 | 19.1% | 44 | 22 530.1% | 55 | 27 899.5% | 183 | 93 614.8% | 33 | 91.0% | 68.1% |
| Interest earned - external investments | 400 | 0 | 178 | 44.5% | 109 | 27.4% | 201 | 50 334.3% | 591 | 147 681.5% | 1 079 | 269 852.8% | 27 | 102.0% | 2 119.3% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | 8 | - | - | - | 8 | - | - | 83.3% | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 6 | 0 | 2 | 31.7% | 1 | 18.9% | 3 | 53 333.3% | 18 | 299 166.7% | 24 | 401 666.7% | 2 | 445.0% | 797.5% |
| Licences and permits | 29 | 0 | 10 | 33.8% | 7 | 25.1% | 6 | 21 155.2% | 5 | 18 144.8% | 29 | 98 948.3% | 8 | 88.3% | (36.9%) |
| Agency services | 27 | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 49 707 | 16 | 3 | - | 5 | - | 5 944 | 36 439.4% | 5 351 | 32 805.5% | 11 303 | 69 295.4% | 3 | 1 034.1% | 170 321.4% |
| Other own revenue | 2 435 | 17 | 56 | 2.3% | 59 | 2.4% | 15 | 88.1% | 57 | 329.3% | 187 | 1 082.1% | (28) | 5.6% | (302.2%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 32 533 | 36 | 11 885 | 36.5% | 11 049 | 34.0% | 9 651 | 27 059.8% | 16 852 | 47 249.0% | 49 438 | 138 608.6% | 7 449 | 118.9% | 126.2% |
| Employee related costs | 12 032 | 12 | 3 391 | 28.2% | 4 721 | 39.2% | 3 251 | 27 023.1% | 3 152 | 26 199.1% | 14 516 | 120 644.2% | 2 068 | 100.1% | 52.5% |
| Remuneration of councillors | 1 485 | 1 | 163 | 11.0% | 174 | 11.7% | 330 | 22 246.6% | 321 | 21 616.2% | 988 | 66 553.1% | 116 | 47.0% | 175.9% |
| Debt impairment | 150 | 0 | - | - | 109 | 72.6% | - | - | - | - | 109 | 72 554.7% | - | - | - |
| Depreciation and asset impairment | 1 300 | 1 | 169 | 13.0% | - | - | - | - | - | - | 169 | 13 017.7% | - | - | - |
| Finance charges | 575 | 1 | 20 | 3.4% | 22 | 3.9% | 30 | 5 292.5% | 28 | 4 907.8% | 100 | 17 465.4% | 8 | 64.3% | 273.1% |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | 4 | - | - | - | - | - | 4 | - | - | - | - |
| Contracted services | 650 | 1 | 104 | 16.0% | 200 | 30.8% | 201 | 30 885.4% | 226 | 34 819.5% | 731 | 112 448.2% | 71 | 166.7% | 220.9% |
| Transfers and grants | - | - | 2 822 | - | 2 784 | - | 2 119 | - | 3 145 | - | 10 869 | - | 2 031 | - | 54.8% |
| Other expenditure | 16 341 | 19 | 5 217 | 31.9% | 3 034 | 18.6% | 3 720 | 19 100.2% | 9 980 | 51 244.6% | 21 950 | 112 709.6% | 2 769 | 115.0% | 260.4% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | 386 | - | (100.0%) |
| Surplus/(Deficit) | 21 693 | - | (11 337) | | (10 284) | | (3 119) | | (10 455) | | (35 195) | | (7 282) | | |
| Transfers recognised - capital | (21 692) | - | 3 828 | (17.6%) | 8 630 | (39.8%) | 3 547 | - | 6 556 | - | 22 561 | - | 40 | 152.7% | 16 335.0% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 1 | - | (7 509) | | (1 654) | | 428 | | (3 899) | | (12 634) | | (7 242) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 1 | - | (7 509) | | (1 654) | | 428 | | (3 899) | | (12 634) | | (7 242) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 1 | - | (7 509) | | (1 654) | | 428 | | (3 899) | | (12 634) | | (7 242) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 1 | - | (7 509) | | (1 654) | | 428 | | (3 899) | | (12 634) | | (7 242) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 21 692 | 15 | 3 396 | 15.7% | 1 654 | 7.6% | 3 076 | 20 547.9% | 4 998 | 33 387.4% | 13 124 | 87 669.6% | 3 237 | 72.2% | 54.4% |
| National Government | 16 342 | 15 | 3 254 | 19.9% | 1 654 | 10.1% | 2 983 | 19 924.9% | 4 944 | 33 027.4% | 12 835 | 85 739.6% | 3 108 | 73.7% | 59.1% |
| Provincial Government | 5 350 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 21 692 | 15 | 3 254 | 15.0% | 1 654 | 7.6% | 2 983 | 19 924.9% | 4 944 | 33 027.4% | 12 835 | 85 739.6% | 3 108 | 73.7% | 59.1% |
| Borrowing | - | - | 96 | - | - | - | 93 | - | 54 | - | 243 | - | 96 | - | (44.0%) |
| Internally generated funds | - | - | 45 | - | - | - | - | - | - | - | 45 | - | 32 | 11.3% | (100.0%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 21 692 | 15 | 3 396 | 15.7% | 1 654 | 7.6% | 3 076 | 20 547.9% | 4 998 | 33 387.4% | 13 124 | 87 669.6% | 3 237 | 72.2% | 54.4% |
| Governance and Administration | - | 10 | 70 | - | - | - | 34 | 324.5% | 7 | 70.1% | 111 | 1 068.7% | 61 | 30.1% | (88.0%) |
| Executive & Council | - | - | 67 | - | - | - | 15 | - | 7 | - | 89 | - | 47 | 140.2% | (84.5%) |
| Budget & Treasury Office | - | - | 3 | - | - | - | 19 | - | - | - | 22 | - | 11 | 12.5% | (100.0%) |
| Corporate Services | - | 10 | - | - | - | - | - | - | - | - | - | - | 3 | 1.5% | (100.0%) |
| Community and Public Safety | 10 350 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | 10 350 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 11 342 | 5 | 3 326 | 29.3% | 1 654 | 14.6% | 2 318 | 50 169.2% | 3 500 | 75 766.2% | 10 798 | 233 733.0% | 3 176 | 295.8% | 10.2% |
| Planning and Development | 4 620 | 5 | 3 326 | 72.0% | 1 654 | 35.8% | 2 259 | 48 895.5% | 3 500 | 75 766.2% | 10 740 | 232 459.3% | 3 176 | 21 277.5% | 10.2% |
| Road Transport | 6 722 | - | - | - | - | - | 59 | - | - | - | 59 | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | 725 | - | 1 490 | - | 2 215 | - | - | - | (100.0%) |
| Electricity | - | - | - | - | - | - | 725 | - | 1 490 | - | 2 215 | - | - | - | (100.0%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 53 896 | 53 896 | 18 476 | 34.3% | 16 002 | 29.7% | 11 088 | 20.6% | 12 916 | 24.0% | 58 482 | 108.5% | 20 793 | 173.9% | (37.9%) |
| Ratepayers and other | 5 659 | 5 659 | 3 891 | 68.8% | 645 | 11.4% | 512 | 9.1% | 418 | 7.4% | 5 466 | 96.6% | 19 352 | 510.4% | (97.8%) |
| Government - operating | 26 170 | 26 170 | 6 232 | 23.8% | 7 811 | 29.8% | 6 552 | 25.0% | 5 351 | 20.4% | 25 947 | 99.1% | - | 105.2% | (100.0%) |
| Government - capital | 21 667 | 21 667 | 8 142 | 37.6% | 7 436 | 34.3% | 3 947 | 18.2% | 6 556 | 30.3% | 26 081 | 120.4% | 1 381 | 169.3% | 374.7% |
| Interest | 400 | 400 | 212 | 52.9% | 109 | 27.4% | 76 | 19.0% | 591 | 147.7% | 988 | 246.9% | 61 | 190.3% | 875.9% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (31 527) | (31 527) | (31 722) | 100.6% | (15 107) | 47.9% | (12 900) | 40.9% | (13 501) | 42.8% | (73 229) | 232.3% | (12 272) | 171.5% | 10.0% |
| Suppliers and employees | (30 952) | (30 952) | (28 432) | 91.9% | (11 548) | 37.3% | (4 036) | 13.0% | (10 328) | 33.4% | (54 344) | 175.6% | (7 314) | 143.1% | 41.2% |
| Finance charges | (575) | (575) | - | - | (34) | 5.8% | (30) | 5.3% | (28) | 4.9% | (92) | 16.0% | - | - | (100.0%) |
| Transfers and grants | - | - | (3 290) | - | (3 525) | - | (8 834) | - | (3 145) | - | (18 793) | - | (4 958) | - | (36.6%) |
| Net Cash from/(used) Operating Activities | 22 369 | 22 369 | (13 245) | (59.2%) | 895 | 4.0% | (1 813) | (8.1%) | (585) | (2.6%) | (14 747) | (65.9%) | 8 522 | 177.7% | (106.9%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | (21 692) | (21 692) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | (21 692) | (21 692) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | (1 712) | 27.5% | (100.0%) |
| Capital assets | - | - | - | - | - | - | - | - | - | - | - | - | (1 712) | 27.5% | (100.0%) |
| Net Cash from/(used) Investing Activities | (21 692) | (21 692) | - | - | - | - | - | - | - | - | - | - | (1 712) | 13.8% | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | 558 | 558 | (786) | (140.9%) | (738) | (132.3%) | - | - | - | - | (1 524) | (273.2%) | (144) | 92.8% | (100.0%) |
| Repayment of borrowing | 558 | 558 | (786) | (140.9%) | (738) | (132.3%) | - | - | - | - | (1 524) | (273.2%) | (144) | 92.8% | (100.0%) |
| Net Cash from/(used) Financing Activities | 558 | 558 | (786) | (140.9%) | (738) | (132.3%) | - | - | - | - | (1 524) | (273.2%) | (144) | 92.8% | (100.0%) |
| Net Increase/(Decrease) in cash held | 1 235 | 1 235 | (14 032) | (1 135.9%) | 157 | 12.7% | (1 813) | (146.7%) | (585) | (47.3%) | (16 271) | (1 317.2%) | 6 666 | (213.8%) | (108.8%) |
| Cash/cash equivalents at the year begin: | 5 047 | 5 047 | 13 954 | 276.5% | (78) | (1.5%) | 80 | 1.6% | (1 733) | (34.3%) | 13 954 | 276.5% | 19 934 | 11.7% | (108.7%) |
| Cash/cash equivalents at the year end: | 6 282 | 6 282 | (78) | (1.2%) | 80 | 1.3% | (1 733) | (27.6%) | (2 318) | (36.9%) | (2 318) | (36.9%) | 26 600 | (602.2%) | (108.7%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 93 | 9.9% | 60 | 6.4% | 60 | 6.4% | 724 | 77.3% | 936 | 79.8% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 70 | 29.6% | 12 | 5.0% | 14 | 5.7% | 142 | 59.7% | 238 | 20.2% | - | - |
| Total By Income Source | 163 | 13.9% | 71 | 6.1% | 73 | 6.2% | 866 | 73.8% | 1 174 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 58 | 16.0% | 0 | - | 3 | .7% | 302 | 83.3% | 363 | 30.9% | - | - |
| Business | 95 | 13.3% | 63 | 8.8% | 62 | 8.7% | 495 | 69.2% | 716 | 61.0% | - | - |
| Households | 10 | 10.8% | 8 | 8.8% | 8 | 8.7% | 69 | 71.7% | 96 | 8.2% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 163 | 13.9% | 71 | 6.1% | 73 | 6.2% | 866 | 73.8% | 1 174 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr EX Muthwa | 033 996 0771 |
| Financial Manager | T S Khwela | 033 996 0771 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MSUNDUZI (KZN225)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 2 987 790 | 3 114 809 | 835 728 | 28.0% | 832 561 | 27.9% | 692 525 | 22.2% | 876 076 | 28.1% | 3 236 889 | 103.9% | 709 800 | 88.5% | 23.4% |
| Property rates | 576 402 | 576 402 | 143 715 | 24.9% | 143 533 | 24.9% | 146 948 | 25.5% | 152 448 | 26.4% | 586 643 | 101.8% | 129 868 | 103.5% | 17.4% |
| Property rates - penalties and collection charges | 33 812 | 47 501 | 8 040 | 23.8% | 14 730 | 43.6% | 9 033 | 19.0% | 7 792 | 16.4% | 39 596 | 83.4% | 7 321 | 109.8% | 6.4% |
| Service charges - electricity revenue | 1 416 918 | 1 417 113 | 374 984 | 26.5% | 348 291 | 24.6% | 337 134 | 23.8% | 363 297 | 25.6% | 1 423 706 | 100.5% | 296 187 | 102.4% | 22.7% |
| Service charges - water revenue | 317 354 | 339 545 | 77 040 | 24.3% | 98 178 | 30.9% | 75 186 | 22.1% | 98 735 | 29.1% | 349 140 | 102.8% | 72 458 | 81.1% | 36.3% |
| Service charges - sanitation revenue | 114 000 | 125 263 | 32 423 | 28.4% | 29 638 | 26.0% | 28 604 | 22.8% | 29 425 | 23.5% | 120 089 | 95.9% | - | - | (100.0%) |
| Service charges - refuse revenue | 78 752 | 73 547 | 18 458 | 23.4% | 18 424 | 23.4% | 18 551 | 25.2% | 18 551 | 25.2% | 73 985 | 100.6% | 44 671 | 258.9% | (58.5%) |
| Service charges - other | - | (1) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 19 534 | 23 949 | 5 267 | 27.0% | 4 346 | 22.3% | 4 791 | 20.0% | 6 097 | 25.5% | 20 501 | 85.6% | 5 295 | 167.7% | 15.1% |
| Interest earned - external investments | 12 100 | 18 357 | 2 813 | 23.2% | 9 462 | 78.2% | 5 974 | 32.5% | 9 445 | 51.5% | 27 694 | 150.9% | 10 677 | 147.0% | (11.5%) |
| Interest earned - outstanding debtors | - | 1 152 | 18 337 | - | 19 578 | - | 21 305 | 1 849.9% | 22 832 | 1 982.5% | 82 051 | 7 124.6% | 16 345 | 178.1% | 39.7% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 3 475 | 3 566 | 726 | 20.9% | 1 913 | 55.1% | 2 121 | 59.5% | 2 858 | 80.2% | 7 619 | 213.6% | 1 355 | 62.7% | 111.0% |
| Licences and permits | 74 | 44 | 11 | 14.5% | 9 | 12.3% | 14 | 32.3% | 24 | 54.0% | 58 | 131.3% | 25 | 86.7% | (4.4%) |
| Agency services | 382 | 533 | 132 | 34.4% | 129 | 33.7% | 291 | 54.6% | 26 | 4.9% | 578 | 108.3% | 103 | 1 066.5% | (74.7%) |
| Transfers recognised - operational | 365 204 | 422 170 | 143 812 | 39.4% | 122 127 | 33.4% | 31 939 | 7.6% | 147 167 | 34.9% | 445 045 | 105.4% | 109 404 | 107.9% | 34.5% |
| Other own revenue | 49 784 | 46 289 | 9 931 | 19.9% | 10 363 | 20.8% | 10 633 | 23.0% | 13 329 | 28.8% | 44 255 | 95.6% | 16 092 | 10.3% | (17.2%) |
| Gains on disposal of PPE | - | 19 380 | 40 | - | 11 840 | - | - | - | 4 050 | 20.9% | 15 930 | 82.2% | - | - | (100.0%) |
| Operating Expenditure | 2 982 647 | 3 138 747 | 797 711 | 26.7% | 714 127 | 23.9% | 707 493 | 22.5% | 721 445 | 23.0% | 2 940 776 | 93.7% | 581 954 | 74.8% | 24.0% |
| Employee related costs | 713 415 | 745 900 | 166 565 | 23.3% | 196 158 | 27.5% | 160 246 | 21.5% | 159 030 | 21.3% | 681 999 | 91.4% | 153 672 | 94.7% | 3.5% |
| Remuneration of councillors | 34 000 | 34 000 | 7 831 | 23.0% | 7 964 | 23.4% | 9 209 | 27.1% | 8 343 | 24.5% | 33 347 | 98.1% | 8 079 | 125.5% | 3.3% |
| Debt impairment | 250 342 | 250 342 | 62 586 | 25.0% | 62 586 | 25.0% | 41 724 | 16.7% | 83 447 | 33.3% | 250 342 | 100.0% | (107 278) | - | (177.8%) |
| Depreciation and asset impairment | 158 000 | 158 000 | 69 557 | 44.0% | 46 108 | 29.2% | 87 618 | 55.5% | 36 226 | 22.9% | 239 510 | 151.6% | 66 060 | 200.9% | (45.2%) |
| Finance charges | 77 500 | 71 552 | 11 562 | 14.9% | 18 958 | 24.5% | 16 943 | 23.7% | 18 042 | 25.2% | 65 506 | 91.5% | 20 185 | 114.2% | (10.6%) |
| Bulk purchases | 1 382 924 | 1 406 504 | 426 299 | 30.8% | 303 769 | 22.0% | 294 166 | 20.9% | 196 683 | 14.0% | 1 220 917 | 86.8% | 303 775 | 97.9% | (35.3%) |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 16 997 | 15 165 | 1 487 | 8.7% | 4 789 | 28.2% | 4 953 | 32.7% | 4 784 | 31.5% | 16 012 | 105.6% | 6 400 | - | (25.3%) |
| Transfers and grants | 4 500 | 4 716 | 1 041 | 23.1% | 1 041 | 23.1% | 2 028 | 43.0% | 54 | 1.1% | 4 164 | 88.3% | 1 047 | 92.5% | (94.8%) |
| Other expenditure | 344 968 | 452 567 | 50 784 | 14.7% | 71 695 | 20.8% | 90 585 | 20.0% | 213 058 | 47.1% | 426 122 | 94.2% | 130 014 | 37.8% | 63.9% |
| Loss on disposal of PPE | - | - | - | - | 1 058 | - | 21 | - | 1 777 | - | 2 856 | - | - | - | (100.0%) |
| Surplus/(Deficit) | 5 143 | (23 938) | 38 017 | | 118 434 | | (14 968) | | 154 631 | | 296 113 | | 127 845 | | |
| Transfers recognised - capital | 230 014 | 32 727 | 5 336 | 2.3% | 14 919 | 6.5% | 35 235 | 107.7% | 65 102 | 198.9% | 120 592 | 368.5% | 47 348 | 29.2% | 37.5% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 235 157 | 8 789 | 43 353 | | 133 353 | | 20 266 | | 219 733 | | 416 705 | | 175 193 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 235 157 | 8 789 | 43 353 | | 133 353 | | 20 266 | | 219 733 | | 416 705 | | 175 193 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 235 157 | 8 789 | 43 353 | | 133 353 | | 20 266 | | 219 733 | | 416 705 | | 175 193 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 235 157 | 8 789 | 43 353 | | 133 353 | | 20 266 | | 219 733 | | 416 705 | | 175 193 | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 230 014 | 309 756 | 9 776 | 4.3% | 36 710 | 16.0% | 48 798 | 15.8% | 183 321 | 59.2% | 278 604 | 89.9% | 143 279 | 63.6% | 27.9% |
| National Government | 208 599 | 160 485 | 1 806 | .9% | 21 405 | 10.3% | 19 116 | 11.9% | 119 774 | 74.6% | 162 101 | 101.0% | 69 571 | 75.4% | 72.2% |
| Provincial Government | 21 415 | 56 244 | 3 748 | 17.5% | 1 474 | 6.9% | 11 795 | 21.0% | 12 466 | 22.2% | 29 484 | 52.4% | 15 828 | - | (21.2%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | 135 | 50 | - | (16) | - | - | - | 491 | 363.3% | 524 | 387.9% | - | - | (100.0%) |
| Transfers recognised - capital | 230 014 | 216 864 | 5 604 | 2.4% | 22 862 | 9.9% | 30 911 | 14.3% | 132 731 | 61.2% | 192 109 | 88.6% | 85 399 | 84.0% | 55.4% |
| Borrowing | - | 47 075 | 130 | - | 3 268 | - | 15 485 | 32.9% | 26 254 | 55.8% | 45 137 | 95.9% | 37 812 | 36.9% | (30.6%) |
| Internally generated funds | - | 45 817 | 4 042 | - | 10 580 | - | 2 401 | 5.2% | 24 335 | 53.1% | 41 358 | 90.3% | 20 055 | 38.8% | 21.3% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | 13 | - | (100.0%) |
| Capital Expenditure Standard Classification | 230 014 | 309 756 | 9 776 | 4.3% | 36 710 | 16.0% | 48 798 | 15.8% | 183 321 | 59.2% | 278 604 | 89.9% | 143 279 | 63.6% | 27.9% |
| Governance and Administration | 4 150 | 700 | - | - | - | - | 490 | 70.0% | 838 | 119.7% | 1 328 | 189.7% | 717 | 36.2% | 16.9% |
| Executive & Council | 4 150 | 245 | - | - | - | - | 211 | 85.9% | 145 | 59.3% | 356 | 145.2% | (165) | 6.9% | (188.0%) |
| Budget & Treasury Office | - | 55 | - | - | - | - | 15 | 26.8% | 321 | 582.7% | 335 | 609.6% | 90 | 3 132.1% | 254.8% |
| Corporate Services | - | 400 | - | - | - | - | 265 | 66.2% | 372 | 93.0% | 637 | 159.3% | 791 | 87.9% | (53.0%) |
| Community and Public Safety | 31 296 | 27 902 | 225 | .7% | 1 935 | 6.2% | 1 422 | 5.1% | 22 157 | 79.4% | 25 739 | 92.2% | 5 739 | 70.4% | 286.1% |
| Community & Social Services | 18 650 | 19 090 | 225 | 1.2% | 970 | 5.2% | 451 | 2.4% | 17 907 | 93.8% | 19 552 | 102.4% | 3 599 | 99.1% | 397.6% |
| Sport And Recreation | 7 100 | 7 600 | - | - | 966 | 13.6% | 971 | 12.8% | 3 369 | 44.3% | 5 306 | 69.8% | 1 267 | 90.5% | 165.9% |
| Public Safety | - | 1 212 | - | - | - | - | - | - | 881 | 72.7% | 881 | 72.7% | 210 | - | 320.4% |
| Housing | 4 500 | - | - | - | - | - | - | - | - | - | - | - | - | (.4%) | - |
| Health | 1 046 | - | - | - | - | - | - | - | - | - | - | - | 663 | 26.0% | (100.0%) |
| Economic and Environmental Services | 79 748 | 72 787 | 5 321 | 6.7% | 10 682 | 13.4% | 6 894 | 9.5% | 69 979 | 96.1% | 92 876 | 127.6% | 77 861 | 80.7% | (10.1%) |
| Planning and Development | 1 000 | 7 487 | 1 502 | 150.2% | 38 | 3.8% | 1 002 | 13.4% | 4 412 | 58.9% | 6 953 | 92.9% | 8 097 | 363.8% | (45.5%) |
| Road Transport | 78 748 | 65 300 | 3 819 | 4.8% | 10 645 | 13.5% | 5 892 | 9.0% | 65 567 | 100.4% | 85 923 | 131.6% | 69 764 | 64.9% | (6.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 95 505 | 185 791 | 3 876 | 4.1% | 24 010 | 25.1% | 39 968 | 21.5% | 84 695 | 45.6% | 152 550 | 82.1% | 58 615 | 46.7% | 44.5% |
| Electricity | 9 083 | 100 869 | 3 166 | 34.9% | 13 007 | 143.2% | 33 765 | 33.5% | 39 395 | 39.1% | 89 332 | 88.6% | 11 360 | 12.1% | 246.8% |
| Water | 43 169 | 42 669 | 622 | 1.4% | 8 844 | 20.5% | 5 161 | 12.1% | 20 657 | 48.4% | 35 283 | 82.7% | 14 159 | 137.0% | 45.9% |
| Waste Water Management | 41 200 | 40 200 | 5 | - | 713 | 1.7% | 1 042 | 2.6% | 15 651 | 38.9% | 17 411 | 43.3% | 16 584 | - | (5.6%) |
| Waste Management | 2 053 | 2 053 | 83 | 4.1% | 1 447 | 70.5% | - | - | 8 993 | 438.0% | 10 523 | 512.6% | 16 513 | 22.6% | (45.5%) |
| Other | 19 315 | 22 575 | 355 | 1.8% | 82 | .4% | 23 | .1% | 5 651 | 25.0% | 6 111 | 27.1% | 348 | 73 886.8% | 1 524.9% |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 2 967 462 | 2 967 462 | 931 779 | 31.4% | 903 051 | 30.4% | 816 140 | 27.5% | 661 117 | 22.3% | 3 312 086 | 111.6% | 554 032 | 98.2% | 19.3% |
| Ratepayers and other | 2 360 144 | 2 360 144 | 687 554 | 29.1% | 714 775 | 30.3% | 642 315 | 27.2% | 646 058 | 27.4% | 2 690 702 | 114.0% | 540 034 | 98.0% | 19.6% |
| Government - operating | 365 204 | 365 204 | 157 164 | 43.0% | 105 086 | 28.8% | 116 869 | 32.0% | - | - | 379 119 | 103.8% | - | 100.0% | - |
| Government - capital | 230 014 | 230 014 | 79 555 | 34.6% | 80 729 | 35.1% | 46 545 | 20.2% | - | - | 206 829 | 89.9% | - | 100.0% | - |
| Interest | 12 100 | 12 100 | 7 506 | 62.0% | 2 461 | 20.3% | 10 410 | 86.0% | 15 058 | 124.4% | 35 436 | 292.9% | 13 999 | 108.9% | 7.6% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (2 724 049) | (2 724 049) | (890 649) | 32.7% | (709 552) | 26.0% | (657 412) | 24.1% | (906 346) | 33.3% | (3 163 958) | 116.1% | (519 050) | 97.5% | 74.6% |
| Suppliers and employees | (2 642 049) | (2 642 049) | (872 434) | 33.0% | (689 552) | 26.1% | (639 410) | 24.2% | (888 249) | 33.6% | (3 089 645) | 116.9% | (518 014) | 97.4% | 71.5% |
| Finance charges | (77 500) | (77 500) | (17 174) | 22.2% | (18 958) | 24.5% | (16 943) | 21.9% | (18 042) | 23.3% | (71 118) | 91.8% | - | 100.0% | (100.0%) |
| Transfers and grants | (4 500) | (4 500) | (1 041) | 23.1% | (1 041) | 23.1% | (1 059) | 23.5% | (54) | 1.2% | (3 195) | 71.0% | (1 036) | - | (94.8%) |
| Net Cash from/(used) Operating Activities | 243 413 | 243 413 | 41 130 | 16.9% | 193 500 | 79.5% | 158 728 | 65.2% | (245 229) | (100.7%) | 148 128 | 60.9% | 34 983 | 123.3% | (801.0%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | (10 239) | - | (168 119) | - | (160 967) | - | 220 897 | - | (118 429) | - | - | - | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | (10 239) | - | (168 119) | - | (160 967) | - | 220 897 | - | (118 429) | - | - | - | (100.0%) |
| Payments | (230 014) | (230 014) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital assets | (230 014) | (230 014) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (230 014) | (230 014) | (10 239) | 4.5% | (168 119) | 73.1% | (160 967) | 70.0% | 220 897 | (96.0%) | (118 429) | 51.5% | - | - | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | 14 334 | - | 1 938 | - | 2 874 | - | 3 457 | - | 22 603 | - | - | - | (100.0%) |
| Short term loans | - | - | 11 543 | - | - | - | - | - | - | - | 11 543 | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | 2 791 | - | 1 938 | - | 2 874 | - | 3 457 | - | 11 060 | - | - | - | (100.0%) |
| Payments | (19 729) | (19 729) | (647) | 3.3% | (39 108) | 198.2% | (646) | 3.3% | (13 373) | 67.8% | (53 775) | 272.6% | (57 537) | 100.5% | (76.8%) |
| Repayment of borrowing | (19 729) | (19 729) | (647) | 3.3% | (39 108) | 198.2% | (646) | 3.3% | (13 373) | 67.8% | (53 775) | 272.6% | (57 537) | 100.5% | (76.8%) |
| Net Cash from/(used) Financing Activities | (19 729) | (19 729) | 13 687 | (69.4%) | (37 170) | 188.4% | 2 228 | (11.3%) | (9 916) | 50.3% | (31 171) | 158.0% | (57 537) | 100.5% | (82.8%) |
| Net Increase/(Decrease) in cash held | (6 330) | (6 330) | 44 578 | (704.2%) | (11 790) | 186.3% | (12) | .2% | (34 248) | 541.0% | (1 472) | 23.3% | (22 554) | 165.2% | 51.9% |
| Cash/cash equivalents at the year begin: | - | - | 82 410 | - | 126 988 | - | 115 198 | - | 115 186 | - | 82 410 | - | 74 072 | - | 55.5% |
| Cash/cash equivalents at the year end: | (875) | (875) | 126 988 | (14 504.7%) | 115 198 | (13 158.1%) | 115 186 | (13 156.7%) | 80 938 | (9 244.9%) | 80 938 | (9 244.9%) | 51 518 | 165.2% | 57.1% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 75 912 | 14.2% | 22 640 | 4.2% | 18 593 | 3.5% | 418 515 | 78.1% | 535 660 | 36.0% | - | - |
| Electricity | 218 985 | 67.8% | 9 604 | 3.0% | 5 832 | 1.8% | 88 375 | 27.4% | 322 796 | 21.7% | - | - |
| Property Rates | 79 534 | 19.7% | 14 275 | 3.5% | 12 239 | 3.0% | 297 939 | 73.7% | 403 987 | 27.2% | - | - |
| Sanitation | 18 808 | 17.3% | 3 814 | 3.5% | 3 551 | 3.3% | 82 824 | 76.0% | 108 997 | 7.3% | - | - |
| Refuse Removal | 11 049 | 18.0% | 2 032 | 3.3% | 1 795 | 2.9% | 46 403 | 75.7% | 61 278 | 4.1% | - | - |
| Other | (35 440) | (65.0%) | 2 191 | 4.0% | 1 647 | 3.0% | 86 093 | 158.0% | 54 492 | 3.7% | - | - |
| Total By Income Source | 368 848 | 24.8% | 54 556 | 3.7% | 43 656 | 2.9% | 1 020 150 | 68.6% | 1 487 210 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 28 057 | 20.9% | 4 413 | 3.3% | 4 281 | 3.2% | 97 373 | 72.6% | 134 123 | 9.0% | - | - |
| Business | 183 875 | 61.3% | 7 239 | 2.4% | 6 146 | 2.0% | 102 918 | 34.3% | 300 178 | 20.2% | - | - |
| Households | 146 330 | 16.4% | 37 782 | 4.2% | 28 706 | 3.2% | 681 608 | 76.2% | 894 426 | 60.1% | - | - |
| Other | 10 586 | 6.7% | 5 122 | 3.2% | 4 523 | 2.9% | 138 251 | 87.2% | 158 482 | 10.7% | - | - |
| Total By Customer Group | 368 848 | 24.8% | 54 556 | 3.7% | 43 656 | 2.9% | 1 020 150 | 68.6% | 1 487 210 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 142 441 | 100.0% | - | - | - | - | - | - | 142 441 | 56.1% |
| Bulk Water | 31 857 | 100.0% | - | - | - | - | - | - | 31 857 | 12.5% |
| PAYE deductions | 6 159 | 100.0% | - | - | - | - | - | - | 6 159 | 2.4% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 11 540 | 100.0% | - | - | - | - | - | - | 11 540 | 4.5% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 49 632 | 90.1% | 3 170 | 5.8% | 476 | .9% | 1 798 | 3.3% | 55 077 | 21.7% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 6 845 | 100.0% | - | - | - | - | - | - | 6 845 | 2.7% |
| Total | 248 473 | 97.9% | 3 170 | 1.2% | 476 | .2% | 1 798 | .7% | 253 918 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mxolisi Nkosi | 033 392 2002 |
| Financial Manager | Nelisiwe Mvelase Ngcobo | 033 392 2601 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MKHAMBATHINI (KZN226)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 48 404 | 48 404 | 4 698 | 9.7% | 12 677 | 26.2% | 17 434 | 36.0% | 52 184 | 107.8% | 86 993 | 179.7% | 2 862 | 96.5% | 1 723.2% |
| Property rates | 6 394 | 6 394 | 1 711 | 26.8% | 1 790 | 28.0% | 1 770 | 27.7% | 7 972 | 124.7% | 13 243 | 207.1% | 2 017 | 114.8% | 295.3% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | 9 | - | 1 | - | - | - | - | - | 10 | - | - | - | - |
| Rental of facilities and equipment | - | - | 15 | - | - | - | - | - | - | - | 15 | - | - | - | - |
| Interest earned - external investments | 500 | 500 | 72 | 14.4% | 138 | 27.7% | 104 | 20.8% | 1 181 | 236.1% | 1 495 | 299.0% | 194 | 146.0% | 507.0% |
| Interest earned - outstanding debtors | 80 | 80 | 19 | 23.3% | 71 | 88.2% | - | - | - | - | 89 | 111.5% | - | 102.8% | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 80 | 80 | 0 | .6% | 13 | 16.2% | - | - | 44 | 54.4% | 57 | 71.1% | 9 | 46.7% | 387.7% |
| Licences and permits | 2 950 | 2 950 | 6 | .2% | 776 | 26.3% | 867 | 29.4% | 3 749 | 127.1% | 5 399 | 183.0% | 613 | 103.4% | 511.8% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 37 913 | 37 913 | 2 300 | 6.1% | 9 606 | 25.3% | 14 629 | 38.6% | 38 898 | 102.6% | 65 433 | 172.6% | - | 92.4% | (100.0%) |
| Other own revenue | 209 | 209 | 565 | 270.2% | 282 | 134.8% | 64 | 30.7% | 340 | 162.7% | 1 251 | 598.4% | 29 | 118.1% | 1 068.1% |
| Gains on disposal of PPE | 278 | 278 | - | - | - | - | - | - | - | - | - | - | - | 227.9% | - |
| Operating Expenditure | 56 387 | 56 387 | 12 045 | 21.4% | 14 327 | 25.4% | 9 668 | 17.1% | 60 036 | 106.5% | 96 075 | 170.4% | 4 064 | 60.9% | 1 377.2% |
| Employee related costs | 15 685 | 15 685 | 2 594 | 16.5% | 3 980 | 25.4% | 4 214 | 26.9% | 19 864 | 126.6% | 30 652 | 195.4% | 1 791 | 91.2% | 1 009.3% |
| Remuneration of councillors | 3 868 | 3 868 | 721 | 18.6% | 908 | 23.5% | 1 253 | 32.4% | 5 261 | 136.0% | 8 143 | 210.5% | 871 | 99.8% | 503.7% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 2 110 | 2 110 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | - | - | 1 240 | - | - | - | 94 | - | 370 | - | 1 703 | - | - | - | (100.0%) |
| Transfers and grants | - | - | 3 252 | - | 2 415 | - | 1 728 | - | 17 116 | - | 24 510 | - | - | - | (100.0%) |
| Other expenditure | 34 724 | 34 724 | 4 238 | 12.2% | 7 024 | 20.2% | 2 379 | 6.9% | 17 425 | 50.2% | 31 066 | 89.5% | 1 402 | 44.2% | 1 142.7% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (7 983) | (7 983) | (7 347) | | (1 651) | | 7 767 | | (7 852) | | (9 083) | | (1 202) | | |
| Transfers recognised - capital | 12 441 | 12 441 | 9 906 | 79.6% | 2 901 | 23.3% | 1 561 | 12.5% | 18 978 | 152.5% | 33 346 | 268.0% | - | 98.2% | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 4 458 | 4 458 | 2 559 | | 1 251 | | 9 328 | | 11 126 | | 24 264 | | (1 202) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 4 458 | 4 458 | 2 559 | | 1 251 | | 9 328 | | 11 126 | | 24 264 | | (1 202) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 4 458 | 4 458 | 2 559 | | 1 251 | | 9 328 | | 11 126 | | 24 264 | | (1 202) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 4 458 | 4 458 | 2 559 | | 1 251 | | 9 328 | | 11 126 | | 24 264 | | (1 202) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 14 871 | 14 871 | - | - | 1 337 | 9.0% | 2 175 | 14.6% | 5 208 | 35.0% | 8 720 | 58.6% | 6 491 | 88.5% | (19.8%) |
| National Government | 12 561 | 12 561 | - | - | 1 337 | 10.6% | 2 162 | 17.2% | 5 208 | 41.5% | 8 707 | 69.3% | 6 491 | 99.9% | (19.8%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 2 310 | 2 310 | - | - | - | - | 13 | .6% | - | - | 13 | .6% | - | - | - |
| Transfers recognised - capital | 14 871 | 14 871 | - | - | 1 337 | 9.0% | 2 175 | 14.6% | 5 208 | 35.0% | 8 720 | 58.6% | 6 491 | 99.9% | (19.8%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - | 47.0% | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 14 871 | 14 871 | 585 | 3.9% | 1 337 | 9.0% | 2 175 | 14.6% | 5 208 | 35.0% | 9 305 | 62.6% | 4 440 | 72.8% | 17.3% |
| Governance and Administration | 2 310 | 2 310 | 245 | 10.6% | 1 337 | 57.9% | 2 175 | 94.1% | 5 208 | 225.5% | 8 965 | 388.1% | 4 440 | 72.8% | 17.3% |
| Executive & Council | - | - | 245 | - | - | - | 472 | - | 358 | - | 1 076 | - | 4 440 | 72.8% | (91.9%) |
| Budget & Treasury Office | 2 310 | 2 310 | - | - | - | - | - | - | 1 075 | 46.5% | 1 075 | 46.5% | - | - | (100.0%) |
| Corporate Services | - | - | - | - | 1 337 | - | 1 703 | - | 3 775 | - | 6 815 | - | - | - | (100.0%) |
| Community and Public Safety | - | - | 339 | - | - | - | - | - | - | - | 339 | - | - | - | - |
| Community & Social Services | - | - | 339 | - | - | - | - | - | - | - | 339 | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 12 561 | 12 561 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | 12 561 | 12 561 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 59 249 | 59 249 | 21 383 | 36.1% | 12 287 | 20.7% | 11 381 | 19.2% | 62 404 | 105.3% | 107 455 | 181.4% | 1 692 | 85.5% | 3 588.8% |
| Ratepayers and other | 8 395 | 8 395 | 2 516 | 30.0% | 2 606 | 31.0% | 2 712 | 32.3% | 11 195 | 133.4% | 19 029 | 226.7% | 1 570 | 96.5% | 613.2% |
| Government - operating | 37 913 | 37 913 | 11 742 | 31.0% | 9 393 | 24.8% | 7 556 | 19.9% | 31 616 | 83.4% | 60 306 | 159.1% | - | 80.8% | (100.0%) |
| Government - capital | 12 441 | 12 441 | 7 125 | 57.3% | - | - | 1 023 | 8.2% | 18 427 | 148.1% | 26 575 | 213.6% | - | 91.3% | (100.0%) |
| Interest | 500 | 500 | - | - | 288 | 57.7% | 90 | 18.0% | 1 166 | 233.2% | 1 544 | 308.9% | 122 | 112.1% | 855.2% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (41 837) | (41 837) | (6 328) | 15.1% | (11 946) | 28.6% | (8 856) | 21.2% | (56 603) | 135.3% | (83 733) | 200.1% | (16 587) | 86.8% | 241.3% |
| Suppliers and employees | (41 837) | (41 837) | (6 328) | 15.1% | (11 946) | 28.6% | (7 614) | 18.2% | (40 089) | 95.8% | (65 978) | 157.7% | (16 587) | 86.8% | 141.7% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | (1 242) | - | (16 513) | - | (17 755) | - | - | - | (100.0%) |
| **Net Cash from/(used) Operating Activities** | 17 412 | 17 412 | 15 055 | 86.5% | 340 | 2.0% | 2 525 | 14.5% | 5 801 | 33.3% | 23 721 | 136.2% | (14 895) | 65.3% | (138.9%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | 1 279 | 1 279 | - | - | - | - | - | - | 1 | .1% | 1 | .1% | - | 94.9% | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | 94.9% | - |
| Decrease in non-current debtors | 1 279 | 1 279 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | 1 | - | 1 | - | - | - | (100.0%) |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (14 871) | (14 871) | (585) | 3.9% | (4 239) | 28.5% | - | - | - | - | (4 823) | 32.4% | (10 373) | - | (100.0%) |
| Capital assets | (14 871) | (14 871) | (585) | 3.9% | (4 239) | 28.5% | - | - | - | - | (4 823) | 32.4% | (10 373) | - | (100.0%) |
| **Net Cash from/(used) Investing Activities** | (13 592) | (13 592) | (585) | 4.3% | (4 239) | 31.2% | - | - | 1 | - | (4 822) | 35.5% | (10 373) | (18 292.9%) | (100.0%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | 3 820 | 3 820 | 14 470 | 378.8% | (3 898) | (102.0%) | 2 525 | 66.1% | 5 802 | 151.9% | 18 899 | 494.7% | (25 268) | (479.2%) | (123.0%) |
| Cash/cash equivalents at the year begin: | - | - | - | - | 14 470 | - | 10 572 | - | 13 097 | - | - | - | 9 113 | - | 43.7% |
| Cash/cash equivalents at the year end: | 3 820 | 3 820 | 14 470 | 378.8% | 10 572 | 276.8% | 13 097 | 342.9% | 18 899 | 494.7% | 18 899 | 494.7% | (16 155) | (479.2%) | (217.0%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 326 | 8.0% | 309 | 7.6% | 287 | 7.0% | 3 151 | 77.4% | 4 073 | 100.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | 326 | 8.0% | 309 | 7.6% | 287 | 7.0% | 3 151 | 77.4% | 4 073 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 15 | 10.3% | 15 | 10.5% | 15 | 10.3% | 100 | 68.9% | 146 | 3.6% | - | - |
| Business | 114 | 8.3% | 115 | 8.4% | 107 | 7.8% | 1 029 | 75.4% | 1 364 | 33.5% | - | - |
| Households | 59 | 6.4% | 49 | 5.3% | 47 | 5.1% | 765 | 83.2% | 919 | 22.6% | - | - |
| Other | 138 | 8.4% | 130 | 7.9% | 119 | 7.2% | 1 257 | 76.5% | 1 644 | 40.4% | - | - |
| **Total By Customer Group** | 326 | 8.0% | 309 | 7.6% | 287 | 7.0% | 3 151 | 77.4% | 4 073 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 122 | 59.9% | 391 | 20.9% | - | - | 360 | 19.2% | 1 873 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | 1 122 | 59.9% | 391 | 20.9% | - | - | 360 | 19.2% | 1 873 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | D A Pillay | 031 785 9307 |
| Financial Manager | S C Magcaba | 031 785 9320 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: RICHMOND (KZN227)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 45 803 | 52 152 | 15 766 | 34.4% | 19 164 | 41.8% | 11 711 | 22.5% | 3 680 | 7.1% | 50 322 | 96.5% | 3 451 | 100.1% | 6.6% |
| Property rates | 7 200 | 7 200 | 1 327 | 18.4% | 5 362 | 74.5% | 1 086 | 15.1% | 774 | 10.7% | 8 548 | 118.7% | 638 | 103.2% | 21.3% |
| Property rates - penalties and collection charges | 340 | 400 | 146 | 42.9% | 156 | 45.9% | 191 | 47.7% | 314 | 78.6% | 807 | 201.7% | 428 | 223.3% | (26.5%) |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 309 | 309 | 75 | 24.3% | 75 | 24.3% | 76 | 24.4% | 75 | 24.2% | 301 | 97.2% | 71 | - | 4.6% |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 1 115 | 1 160 | 54 | 4.8% | (22) | (2.0%) | 16 | 1.4% | (171) | (14.7%) | (122) | (10.5%) | 156 | 141.1% | (209.3%) |
| Interest earned - external investments | 1 500 | 1 500 | 392 | 26.2% | 386 | 25.8% | 414 | 27.6% | 454 | 30.3% | 1 647 | 109.8% | 406 | 119.1% | 11.9% |
| Interest earned - outstanding debtors | 76 | 104 | 34 | 44.2% | 37 | 48.5% | 41 | 39.0% | 35 | 33.2% | 146 | 140.1% | 30 | 137.8% | 15.9% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 203 | 3 | 1 | .4% | 0 | .2% | 0 | 18.7% | 115 | 4 582.4% | 116 | 4 654.6% | 1 | 66.5% | 18 527.6% |
| Licences and permits | 509 | 435 | 108 | 21.3% | 82 | 16.0% | 103 | 23.6% | 109 | 25.0% | 401 | 92.3% | 62 | 83.1% | 74.2% |
| Agency services | 377 | 402 | 102 | 27.0% | 106 | 28.2% | 109 | 27.2% | 130 | 32.4% | 447 | 111.3% | 136 | 108.0% | (3.9%) |
| Transfers recognised - operational | 32 164 | 40 169 | 13 340 | 41.5% | 12 128 | 37.7% | 9 576 | 23.8% | 1 744 | 4.3% | 36 787 | 91.6% | 1 346 | 96.0% | 29.5% |
| Other own revenue | 357 | 470 | 188 | 52.5% | 854 | 238.9% | 100 | 21.2% | 102 | 21.6% | 1 243 | 264.2% | 164 | 129.4% | (37.9%) |
| Gains on disposal of PPE | 1 652 | - | - | - | - | - | - | - | - | - | - | - | 13 | - | (100.0%) |
| Operating Expenditure | 45 803 | 54 973 | 9 864 | 21.5% | 14 762 | 32.2% | 12 295 | 22.4% | 13 598 | 24.7% | 50 519 | 91.9% | 10 583 | 84.3% | 28.5% |
| Employee related costs | 22 408 | 22 890 | 5 086 | 22.7% | 6 272 | 28.0% | 5 512 | 24.1% | 7 241 | 31.6% | 24 112 | 105.3% | 4 444 | 95.6% | 62.9% |
| Remuneration of councillors | 3 645 | 3 645 | 853 | 23.4% | 791 | 21.7% | 865 | 23.7% | 969 | 26.6% | 3 477 | 95.4% | 853 | 99.5% | 13.6% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 4 850 | 4 850 | 890 | 18.4% | 890 | 18.4% | 890 | 18.4% | 890 | 18.4% | 3 561 | 73.4% | 841 | 69.9% | 5.9% |
| Finance charges | - | 5 | 1 | - | 1 | - | 1 | 18.6% | 1 | 15.2% | 4 | 72.2% | 11 | - | (93.1%) |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 3 166 | 3 086 | 877 | 27.7% | 717 | 22.7% | 620 | 20.1% | 556 | 18.0% | 2 770 | 89.8% | 755 | 95.4% | (26.4%) |
| Transfers and grants | 580 | 59 | 15 | 2.6% | 10 | 1.7% | - | - | (6) | (10.4%) | 19 | 31.2% | 13 | 87.6% | (145.9%) |
| Other expenditure | 11 153 | 20 437 | 2 142 | 19.2% | 6 080 | 54.5% | 4 406 | 21.6% | 3 948 | 19.3% | 16 577 | 81.1% | 3 666 | 70.9% | 7.7% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 0 | (2 820) | 5 903 | | 4 403 | | (584) | | (9 918) | | (197) | | (7 132) | | |
| Transfers recognised - capital | 16 376 | 28 787 | 2 623 | 16.0% | 4 830 | 29.5% | 3 485 | 12.1% | 5 480 | 19.0% | 16 417 | 57.0% | 6 061 | 45.7% | (9.6%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 16 376 | 25 967 | 8 525 | | 9 233 | | 2 901 | | (4 439) | | 16 220 | | (1 072) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 16 376 | 25 967 | 8 525 | | 9 233 | | 2 901 | | (4 439) | | 16 220 | | (1 072) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 16 376 | 25 967 | 8 525 | | 9 233 | | 2 901 | | (4 439) | | 16 220 | | (1 072) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 16 376 | 25 967 | 8 525 | | 9 233 | | 2 901 | | (4 439) | | 16 220 | | (1 072) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 20 391 | 31 230 | 2 744 | 13.5% | 6 329 | 31.0% | 3 480 | 11.1% | 2 461 | 7.9% | 15 013 | 48.1% | 7 388 | 59.6% | (66.7%) |
| National Government | 16 376 | 18 566 | 2 623 | 16.0% | 6 021 | 36.8% | 3 416 | 18.4% | 2 238 | 12.1% | 14 298 | 77.0% | 5 486 | 51.3% | (59.2%) |
| Provincial Government | - | 1 450 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 16 376 | 20 016 | 2 623 | 16.0% | 6 021 | 36.8% | 3 416 | 17.1% | 2 238 | 11.2% | 14 298 | 71.4% | 5 486 | 51.3% | (59.2%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 4 015 | 11 214 | 121 | 3.0% | 308 | 7.7% | 64 | .6% | 223 | 2.0% | 716 | 6.4% | 1 835 | 102.0% | (87.9%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | 68 | - | (100.0%) |
| Capital Expenditure Standard Classification | 20 391 | 31 230 | 2 744 | 13.5% | 6 329 | 31.0% | 3 480 | 11.1% | 2 461 | 7.9% | 15 013 | 48.1% | 7 388 | 59.6% | (66.7%) |
| Governance and Administration | 55 | 1 007 | - | - | 13 | 23.0% | 24 | 2.3% | 53 | 5.3% | 89 | 8.9% | 351 | 87.4% | (84.9%) |
| Executive & Council | 4 | 44 | - | - | - | - | 9 | 20.7% | 29 | 65.1% | 38 | 85.9% | 36 | 95.9% | (20.7%) |
| Budget & Treasury Office | - | 20 | - | - | 1 | - | 14 | 72.2% | 17 | 85.2% | 33 | 163.9% | 315 | 82.3% | (94.6%) |
| Corporate Services | 51 | 943 | - | - | 11 | 22.2% | - | - | 7 | .8% | 19 | 2.0% | - | - | (100.0%) |
| Community and Public Safety | 598 | 4 838 | 449 | 75.1% | 657 | 109.8% | 773 | 16.0% | 776 | 16.0% | 2 655 | 54.9% | 1 540 | 39.6% | (49.6%) |
| Community & Social Services | 330 | 143 | 37 | 11.3% | 132 | 40.1% | 14 | 9.7% | 120 | 83.6% | 303 | 211.9% | 80 | 26.5% | 49.8% |
| Sport And Recreation | 61 | 3 495 | 399 | 654.3% | 362 | 593.2% | 759 | 21.7% | - | - | 1 520 | 43.5% | 1 444 | 45.6% | (100.0%) |
| Public Safety | 207 | 1 200 | 13 | 6.3% | 162 | 78.5% | - | - | 657 | 54.7% | 832 | 69.3% | 16 | 97.9% | 4 030.4% |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 19 738 | 25 385 | 2 294 | 11.6% | 5 660 | 28.7% | 2 683 | 10.6% | 1 632 | 6.4% | 12 269 | 48.3% | 5 498 | 67.3% | (70.3%) |
| Planning and Development | 1 921 | 559 | 13 | .7% | 11 | .6% | - | - | 40 | 7.2% | 64 | 11.5% | 245 | 97.3% | (83.7%) |
| Road Transport | 17 817 | 24 826 | 2 281 | 12.8% | 5 648 | 31.7% | 2 683 | 10.8% | 1 592 | 6.4% | 12 205 | 49.2% | 5 253 | 66.0% | (69.7%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 59 166 | 61 172 | 22 467 | 38.0% | 32 290 | 54.6% | 19 467 | 31.8% | 9 899 | 16.2% | 84 123 | 137.5% | 2 022 | 109.1% | 389.5% |
| Ratepayers and other | 9 276 | 10 260 | 4 462 | 48.1% | 14 955 | 161.2% | 6 342 | 61.8% | 2 124 | 20.7% | 27 884 | 271.8% | 2 022 | 153.7% | 5.0% |
| Government - operating | 32 164 | 20 603 | 13 507 | 42.0% | 1 397 | 4.3% | 11 881 | 57.7% | 1 499 | 7.3% | 28 284 | 137.3% | - | 126.1% | (100.0%) |
| Government - capital | 16 376 | 28 788 | 4 105 | 25.1% | 15 656 | 95.6% | 816 | 2.8% | 5 827 | 20.2% | 26 404 | 91.7% | - | 66.2% | (100.0%) |
| Interest | 1 350 | 1 521 | 392 | 29.1% | 281 | 20.8% | 428 | 28.2% | 449 | 29.5% | 1 551 | 101.9% | - | - | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (37 419) | (37 420) | (13 085) | 35.0% | (18 602) | 49.7% | (13 405) | 35.8% | (4 751) | 12.7% | (49 842) | 133.2% | 3 788 | 139.3% | (225.4%) |
| Suppliers and employees | (37 485) | (37 367) | (13 084) | 34.9% | (18 602) | 49.6% | (13 405) | 35.9% | (4 750) | 12.7% | (49 840) | 133.4% | 3 802 | 139.4% | (224.9%) |
| Finance charges | 7 | (5) | (1) | (12.5%) | - | - | (0) | 5.8% | (1) | 15.2% | (2) | 38.6% | - | - | (100.0%) |
| Transfers and grants | 59 | (48) | - | - | - | - | - | - | - | - | - | - | (13) | 87.6% | (100.0%) |
| Net Cash from/(used) Operating Activities | 21 747 | 23 752 | 9 382 | 43.1% | 13 688 | 62.9% | 6 062 | 25.5% | 5 148 | 21.7% | 34 280 | 144.3% | 5 811 | 56.8% | (11.4%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 1 652 | - | (7 758) | (469.6%) | (6 115) | (370.2%) | (5 240) | - | - | - | (19 113) | - | - | - | - |
| Proceeds on disposal of PPE | 1 652 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | (7 758) | - | (6 115) | - | (5 240) | - | - | - | (19 113) | - | - | - | - |
| Payments | (20 391) | (31 231) | (2 744) | 13.5% | (6 329) | 31.0% | (1 730) | 5.5% | (6 356) | 20.4% | (17 158) | 54.9% | (7 368) | 67.2% | (13.7%) |
| Capital assets | (20 391) | (31 231) | (2 744) | 13.5% | (6 329) | 31.0% | (1 730) | 5.5% | (6 356) | 20.4% | (17 158) | 54.9% | (7 368) | 67.2% | (13.7%) |
| Net Cash from/(used) Investing Activities | (18 739) | (31 231) | (10 502) | 56.0% | (12 444) | 66.4% | (6 969) | 22.3% | (6 356) | 20.4% | (36 271) | 116.1% | (7 368) | 67.2% | (13.7%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 3 008 | (7 479) | (1 120) | (37.2%) | 1 244 | 41.4% | (907) | 12.1% | (1 208) | 16.1% | (1 991) | 26.6% | (1 557) | (730.3%) | (22.5%) |
| Cash/cash equivalents at the year begin: | 1 753 | 37 722 | 1 018 | 58.1% | (102) | (5.8%) | 1 142 | 3.0% | 235 | .6% | 1 018 | 2.7% | 1 173 | 100.0% | (80.0%) |
| Cash/cash equivalents at the year end: | 4 761 | 30 243 | (102) | (2.1%) | 1 142 | 24.0% | 235 | .8% | (973) | (3.2%) | (973) | (3.2%) | (385) | (18.8%) | 153.1% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | (192) | (3.9%) | 209 | 4.3% | 155 | 3.2% | 4 703 | 96.5% | 4 875 | 77.6% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 14 | 8.2% | 14 | 8.3% | 11 | 6.3% | 130 | 77.2% | 169 | 2.7% | - | - |
| Other | 30 | 2.5% | 52 | 4.2% | 61 | 5.0% | 1 091 | 88.4% | 1 235 | 19.7% | - | - |
| Total By Income Source | (148) | (2.4%) | 275 | 4.4% | 227 | 3.6% | 5 925 | 94.4% | 6 279 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 6 | .7% | 15 | 1.5% | 6 | .6% | 930 | 97.2% | 957 | 15.2% | - | - |
| Business | (1) | (.1%) | 58 | 3.3% | 53 | 3.0% | 1 653 | 93.7% | 1 763 | 28.1% | - | - |
| Households | (76) | (3.8%) | 115 | 5.6% | 82 | 4.0% | 1 912 | 94.1% | 2 031 | 32.4% | - | - |
| Other | (77) | (5.1%) | 87 | 5.7% | 86 | 5.7% | 1 431 | 93.7% | 1 527 | 24.3% | - | - |
| Total By Customer Group | (148) | (2.4%) | 275 | 4.4% | 227 | 3.6% | 5 925 | 94.4% | 6 279 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | ES Sithole | 033 212 2155 |
| Financial Manager | Mr Mzi Hloba | 033 212 2155 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 447 247 | 520 855 | 167 182 | 37.4% | 150 774 | 33.7% | 252 704 | 48.5% | 72 498 | 13.9% | 643 158 | 123.5% | 97 323 | 100.2% | (25.5%) |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 74 683 | 84 428 | 20 825 | 27.9% | 21 359 | 28.6% | 70 739 | 83.8% | 47 981 | 56.8% | 160 904 | 190.6% | 14 606 | 80.9% | 228.5% |
| Service charges - sanitation revenue | 18 671 | - | - | - | - | - | - | - | - | - | - | - | 1 | 17.7% | (100.0%) |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | 43 | - | 21 | - | 33 | - | 25 | - | 122 | - | - | - | (100.0%) |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - | - | - | - | 2 379 | - | (100.0%) |
| Interest earned - external investments | 5 000 | 17 719 | 5 159 | 103.2% | 4 951 | 99.0% | 1 364 | 7.7% | 8 168 | 46.1% | 19 641 | 110.8% | 4 889 | 209.2% | 67.1% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 348 482 | 418 297 | 134 059 | 38.5% | 124 307 | 35.7% | 179 311 | 42.9% | 11 089 | 2.7% | 448 765 | 107.3% | 75 345 | 102.7% | (85.3%) |
| Other own revenue | 411 | 411 | 7 096 | 1 727.3% | 138 | 33.5% | 1 258 | 306.1% | 5 235 | 1 273.6% | 13 726 | 3 339.7% | 103 | 56.6% | 4 990.7% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 482 571 | 530 753 | 120 611 | 25.0% | 149 141 | 30.9% | 128 753 | 24.3% | 130 335 | 24.6% | 528 839 | 99.6% | 205 249 | 104.4% | (36.5%) |
| Employee related costs | 146 168 | 149 220 | 30 804 | 21.1% | 39 390 | 26.9% | 32 606 | 21.9% | 37 054 | 24.8% | 139 853 | 93.7% | 56 765 | 109.0% | (34.7%) |
| Remuneration of councillors | 7 473 | 10 330 | 1 910 | 25.6% | 1 753 | 23.5% | 2 191 | 21.2% | 2 482 | 24.0% | 8 336 | 80.7% | 2 453 | 71.9% | 1.2% |
| Debt impairment | 37 342 | - | (13) | - | 5 | - | - | - | 50 | - | 42 | - | - | 57.8% | (100.0%) |
| Depreciation and asset impairment | 50 410 | 55 410 | 12 109 | 24.0% | 12 165 | 24.1% | 11 916 | 21.5% | 11 878 | 21.4% | 48 067 | 86.7% | 18 526 | 104.8% | (35.9%) |
| Finance charges | 20 393 | 7 893 | 881 | 4.3% | 1 765 | 8.7% | 1 700 | 21.5% | (74) | (.9%) | 4 272 | 54.1% | 451 | - | (116.3%) |
| Bulk purchases | 52 800 | 52 800 | 13 606 | 25.8% | 5 041 | 9.5% | 18 662 | 35.3% | 16 271 | 30.8% | 53 580 | 101.5% | 7 031 | 82.0% | 131.4% |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 47 499 | 10 448 | 14 481 | 30.5% | 12 426 | 26.2% | (9 061) | (86.7%) | 6 361 | 60.9% | 24 207 | 231.7% | 29 928 | 451.5% | (78.7%) |
| Transfers and grants | 7 468 | - | - | - | - | - | - | - | - | - | - | - | 2 | - | (100.0%) |
| Other expenditure | 113 018 | 244 651 | 46 834 | 41.4% | 76 596 | 67.8% | 70 739 | 28.9% | 56 313 | 23.0% | 250 482 | 102.4% | 90 093 | 94.6% | (37.5%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (35 324) | (9 898) | 46 571 | | 1 634 | | 123 952 | | (57 837) | | 114 319 | | (107 927) | | |
| Transfers recognised - capital | 147 895 | 136 379 | 18 852 | 12.7% | 55 344 | 37.4% | 15 398 | 11.3% | 53 373 | 39.1% | 142 967 | 104.8% | 75 223 | 60.0% | (29.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 112 571 | 126 481 | 65 423 | | 56 977 | | 139 349 | | (4 464) | | 257 286 | | (32 703) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 112 571 | 126 481 | 65 423 | | 56 977 | | 139 349 | | (4 464) | | 257 286 | | (32 703) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 112 571 | 126 481 | 65 423 | | 56 977 | | 139 349 | | (4 464) | | 257 286 | | (32 703) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 112 571 | 126 481 | 65 423 | | 56 977 | | 139 349 | | (4 464) | | 257 286 | | (32 703) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 412 000 | 136 379 | 16 551 | 4.0% | 50 312 | 12.2% | 20 034 | 14.7% | 56 854 | 41.7% | 143 750 | 105.4% | 46 610 | 75.9% | 22.0% |
| National Government | 131 895 | 104 142 | 15 724 | 11.9% | 50 312 | 38.1% | 19 989 | 19.2% | 56 854 | 54.6% | 142 879 | 137.2% | 46 610 | 78.6% | 22.0% |
| Provincial Government | 16 000 | 32 237 | - | - | - | - | 45 | .1% | - | - | 45 | .1% | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 147 895 | 136 379 | 15 724 | 10.6% | 50 312 | 34.0% | 20 034 | 14.7% | 56 854 | 41.7% | 142 923 | 104.8% | 46 610 | 78.6% | 22.0% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | 264 105 | - | 827 | .3% | - | - | - | - | - | - | 827 | - | - | 48.5% | - |
| Capital Expenditure Standard Classification | 412 000 | 136 379 | 16 551 | 4.0% | 50 312 | 12.2% | 20 034 | 14.7% | 56 854 | 41.7% | 143 750 | 105.4% | 51 687 | 80.5% | 10.0% |
| Governance and Administration | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | 294 | - | - | - | 45 | - | - | - | 338 | - | - | - | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | 294 | - | - | - | 45 | - | - | - | 338 | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | 28 | - | 4 022 | - | 130 | - | - | - | 4 179 | - | 4 339 | - | (100.0%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | 4 022 | - | 130 | - | - | - | 4 151 | - | 4 339 | - | (100.0%) |
| Environmental Protection | - | - | 28 | - | - | - | - | - | - | - | 28 | - | - | - | - |
| Trading Services | 412 000 | 136 379 | 16 229 | 3.9% | 46 290 | 11.2% | 19 860 | 14.6% | 56 854 | 41.7% | 139 233 | 102.1% | 47 348 | 69.0% | 20.1% |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | 266 000 | 120 379 | 9 141 | 3.4% | 32 250 | 12.1% | 11 803 | 9.8% | 35 340 | 29.4% | 88 534 | 73.5% | 15 064 | 34.8% | 134.6% |
| Waste Water Management | 146 000 | 16 000 | 7 089 | 4.9% | 12 851 | 8.8% | 8 056 | 50.4% | 21 514 | 134.5% | 49 510 | 309.4% | 32 283 | - | (33.4%) |
| Waste Management | - | - | - | - | 1 189 | - | - | - | - | - | 1 189 | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 593 732 | 657 233 | 211 939 | 35.7% | 182 356 | 30.7% | 194 851 | 29.6% | 37 778 | 5.7% | 626 925 | 95.4% | 55 000 | 109.2% | (31.3%) |
| Ratepayers and other | 93 354 | 84 839 | 47 683 | 51.1% | 43 523 | 46.6% | 39 288 | 46.3% | 35 627 | 42.0% | 166 121 | 195.8% | 53 050 | 185.3% | (32.8%) |
| Government - operating | 347 483 | 418 296 | 134 186 | 38.6% | 98 880 | 28.5% | 85 974 | 20.6% | 337 | .1% | 319 377 | 76.4% | 1 072 | 103.6% | (68.6%) |
| Government - capital | 147 895 | 136 379 | 28 545 | 19.3% | 38 452 | 26.0% | 68 118 | 49.9% | - | - | 135 115 | 99.1% | - | 86.1% | - |
| Interest | 5 000 | 17 719 | 1 525 | 30.5% | 1 501 | 30.0% | 1 472 | 8.3% | 1 815 | 10.2% | 6 312 | 35.6% | 878 | 69.4% | 106.7% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (432 162) | (530 753) | (193 601) | 44.8% | (120 853) | 28.0% | (134 080) | 25.3% | (139 878) | 26.4% | (588 412) | 110.9% | (85 461) | 124.6% | 63.7% |
| Suppliers and employees | (411 769) | (497 860) | (193 593) | 47.0% | (120 831) | 29.3% | (133 869) | 26.9% | (139 857) | 28.1% | (588 150) | 118.1% | (85 432) | 124.6% | 63.7% |
| Finance charges | (20 393) | (32 893) | (8) | - | (23) | .1% | (210) | .6% | (21) | .1% | (262) | .8% | (29) | - | (26.3%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 161 571 | 126 480 | 18 338 | 11.3% | 61 503 | 38.1% | 60 772 | 48.0% | (102 100) | (80.7%) | 38 513 | 30.4% | (30 461) | 59.5% | 235.2% |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | (25 000) | - | - | - | - | - | (20 000) | - | (45 000) | - | - | - | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | (25 000) | - | - | - | - | - | (20 000) | - | (45 000) | - | - | - | (100.0%) |
| Payments | (412 000) | - | (27 101) | 6.6% | (68 588) | 16.6% | (23 897) | - | (50 910) | - | (170 496) | - | (57 149) | 267.7% | (10.9%) |
| Capital assets | (412 000) | - | (27 101) | 6.6% | (68 588) | 16.6% | (23 897) | - | (50 910) | - | (170 496) | - | (57 149) | 267.7% | (10.9%) |
| **Net Cash from/(used) Investing Activities** | (412 000) | - | (52 101) | 12.6% | (68 588) | 16.6% | (23 897) | - | (70 910) | - | (215 496) | - | (57 149) | 825.3% | 24.1% |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | 355 000 | 316 364 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 355 000 | 312 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | 4 364 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (63 946) | - | (2 437) | 3.8% | - | - | (2 437) | - | - | - | (4 875) | - | - | 47.2% | - |
| Repayment of borrowing | (63 946) | - | (2 437) | 3.8% | - | - | (2 437) | - | - | - | (4 875) | - | - | 47.2% | - |
| **Net Cash from/(used) Financing Activities** | 291 054 | 316 364 | (2 437) | (.8%) | - | - | (2 437) | (.8%) | - | - | (4 875) | (1.5%) | - | 47.2% | - |
| **Net Increase/(Decrease) in cash held** | 40 625 | 442 844 | (36 200) | (89.1%) | (7 085) | (17.4%) | 34 437 | 7.8% | (173 010) | (39.1%) | (181 857) | (41.1%) | (87 610) | (44.5%) | 97.5% |
| Cash/cash equivalents at the year begin: | 83 865 | 227 788 | 49 549 | 59.1% | 13 349 | 15.9% | 6 264 | 2.8% | 40 701 | 17.9% | 49 549 | 21.8% | 67 337 | - | (39.6%) |
| Cash/cash equivalents at the year end: | 124 489 | 670 632 | 13 349 | 10.7% | 6 264 | 5.0% | 40 701 | 6.1% | (132 308) | (19.7%) | (132 308) | (19.7%) | (20 272) | (21.6%) | 552.7% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | 17 632 | 5.6% | 23 929 | 7.6% | 32 057 | 10.2% | 241 534 | 76.6% | 315 152 | 100.0% | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | 17 632 | 5.6% | 23 929 | 7.6% | 32 057 | 10.2% | 241 534 | 76.6% | 315 152 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 1 258 | 3.3% | 204 | .5% | 69 | .2% | 36 390 | 96.0% | 37 922 | 12.0% | - | - |
| Business | 4 995 | 40.1% | 216 | 1.7% | 179 | 1.4% | 7 057 | 56.7% | 12 447 | 3.9% | - | - |
| Households | 9 540 | 4.2% | 22 073 | 9.8% | 29 050 | 12.8% | 165 452 | 73.2% | 226 114 | 71.7% | - | - |
| Other | 1 839 | 4.8% | 1 436 | 3.7% | 2 758 | 7.1% | 32 635 | 84.4% | 38 668 | 12.3% | - | - |
| **Total By Customer Group** | 17 632 | 5.6% | 23 929 | 7.6% | 32 057 | 10.2% | 241 534 | 76.6% | 315 152 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 3 879 | 80.9% | 261 | 5.4% | 421 | 8.8% | 233 | 4.9% | 4 794 | 100.0% |
| **Total** | 3 879 | 80.9% | 261 | 5.4% | 421 | 8.8% | 233 | 4.9% | 4 794 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr T L S Khuzwayo | 033 897 6763 |
| Financial Manager | Mr B Ndlovu | 033 897 6714 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: EMNAMBITHI/LADYSMITH (KZN232)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 564 730 | 522 877 | 235 587 | 41.7% | 56 362 | 10.0% | 117 765 | 22.5% | 62 563 | 12.0% | 472 277 | 90.3% | 57 045 | 88.8% | 9.7% |
| Property rates | 107 398 | 113 331 | 113 224 | 105.4% | (270) | (.3%) | (4) | - | (502) | (.4%) | 112 449 | 99.2% | (3 187) | 100.0% | (84.3%) |
| Property rates - penalties and collection charges | 10 502 | 10 502 | 76 | .7% | 934 | 8.9% | 1 031 | 9.8% | (425) | (4.0%) | 1 616 | 15.4% | 2 258 | 100.0% | (118.8%) |
| Service charges - electricity revenue | 221 604 | 216 517 | 62 747 | 28.3% | 48 980 | 22.1% | 49 318 | 22.8% | 55 695 | 25.7% | 216 740 | 100.1% | 48 445 | - | 15.0% |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 13 199 | 14 839 | 8 573 | 64.9% | 57 | .4% | (96) | (.6%) | 132 | .9% | 8 666 | 58.4% | 2 088 | - | (93.7%) |
| Service charges - other | 1 012 | 1 012 | 47 | 4.6% | 99 | 9.8% | 67 | 6.6% | 74 | 7.3% | 287 | 28.4% | 83 | .1% | (11.4%) |
| Rental of facilities and equipment | 1 145 | 1 164 | 141 | 12.3% | 501 | 43.8% | 152 | 13.0% | 300 | 25.7% | 1 094 | 94.0% | 382 | 108.5% | (21.6%) |
| Interest earned - external investments | 242 | 242 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | 5 332 | 8 932 | 993 | 18.6% | 1 926 | 36.1% | 1 480 | 16.6% | 2 219 | 24.8% | 6 618 | 74.1% | 2 441 | 79.9% | (9.1%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 6 482 | 6 482 | 1 155 | 17.8% | 1 055 | 16.3% | 1 602 | 24.7% | 2 234 | 34.5% | 6 045 | 93.3% | 1 050 | 101.1% | 112.7% |
| Licences and permits | 6 498 | 6 498 | 1 595 | 24.5% | 1 517 | 23.3% | 1 818 | 28.0% | 1 709 | 26.3% | 6 640 | 102.2% | 1 556 | 99.9% | 9.9% |
| Agency services | 650 | 650 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 125 225 | 126 437 | 45 274 | 36.2% | 91 | .1% | 61 200 | 48.4% | (200) | (.2%) | 106 365 | 84.1% | 220 | 96.6% | (191.3%) |
| Other own revenue | 65 441 | 16 271 | 1 762 | 2.7% | 1 473 | 2.3% | 1 196 | 7.4% | 1 326 | 8.2% | 5 756 | 35.4% | 1 711 | 11.9% | (22.5%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 640 795 | 598 998 | 109 291 | 17.1% | 105 410 | 16.4% | 104 721 | 17.5% | 82 010 | 13.7% | 401 432 | 67.0% | 85 528 | 65.4% | (4.1%) |
| Employee related costs | 135 095 | 155 455 | 36 969 | 27.4% | 29 773 | 22.0% | 37 211 | 23.9% | (8 830) | (5.7%) | 95 123 | 61.2% | 33 790 | 96.7% | (126.1%) |
| Remuneration of councillors | 13 585 | 13 585 | 3 136 | 23.1% | 3 066 | 22.6% | 3 632 | 26.7% | 3 333 | 24.5% | 13 167 | 96.9% | 3 106 | 100.0% | 7.3% |
| Debt impairment | 8 666 | 8 666 | (1) | - | - | - | - | - | 1 | - | - | - | - | - | (100.0%) |
| Depreciation and asset impairment | 94 125 | 94 125 | - | - | - | - | - | - | 4 530 | 4.8% | 4 530 | 4.8% | - | 6.8% | (100.0%) |
| Finance charges | 545 | 545 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 167 753 | 151 687 | 41 695 | 24.9% | 31 874 | 19.0% | 30 054 | 19.8% | 51 127 | 33.7% | 154 750 | 102.0% | 28 402 | 87.3% | 80.0% |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 62 003 | 17 731 | 1 427 | 2.3% | 2 410 | 3.9% | 3 267 | 18.4% | 5 833 | 32.9% | 12 937 | 73.0% | 2 043 | 11.9% | 185.5% |
| Transfers and grants | 19 776 | 15 580 | 3 412 | 17.3% | 1 219 | 6.2% | 1 837 | 11.8% | 1 338 | 8.6% | 7 805 | 50.1% | 2 272 | 48.2% | (41.1%) |
| Other expenditure | 139 247 | 141 624 | 22 654 | 16.3% | 37 069 | 26.6% | 28 720 | 20.3% | 24 678 | 17.4% | 113 120 | 79.9% | 15 915 | 89.0% | 55.1% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (76 064) | (76 121) | 126 295 | | (49 048) | | 13 044 | | (19 447) | | 70 845 | | (28 483) | | |
| Transfers recognised - capital | 57 049 | 72 800 | - | - | 822 | 1.4% | 2 783 | 3.8% | 505 | .7% | 4 110 | 5.6% | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (19 015) | (3 321) | 126 295 | | (48 226) | | 15 828 | | (18 942) | | 74 955 | | (28 483) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (19 015) | (3 321) | 126 295 | | (48 226) | | 15 828 | | (18 942) | | 74 955 | | (28 483) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (19 015) | (3 321) | 126 295 | | (48 226) | | 15 828 | | (18 942) | | 74 955 | | (28 483) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (19 015) | (3 321) | 126 295 | | (48 226) | | 15 828 | | (18 942) | | 74 955 | | (28 483) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 89 649 | 112 856 | 7 735 | 8.6% | 16 201 | 18.1% | 17 998 | 15.9% | 57 714 | 51.1% | 99 647 | 88.3% | 48 355 | 106.3% | 19.4% |
| National Government | 57 049 | 72 800 | 7 142 | 12.5% | 14 280 | 25.0% | 16 399 | 22.5% | 44 945 | 61.7% | 82 766 | 113.7% | 33 052 | 103.5% | 36.0% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 57 049 | 72 800 | 7 142 | 12.5% | 14 280 | 25.0% | 16 399 | 22.5% | 44 945 | 61.7% | 82 766 | 113.7% | 33 052 | 103.5% | 36.0% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 32 600 | 40 056 | 593 | 1.8% | 1 921 | 5.9% | 1 599 | 4.0% | 12 769 | 31.9% | 16 882 | 42.1% | 15 303 | 118.1% | (16.6%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 89 649 | 112 856 | 7 735 | 8.6% | 16 201 | 18.1% | 17 998 | 15.9% | 57 714 | 51.1% | 99 647 | 88.3% | 48 355 | 106.3% | 19.4% |
| Governance and Administration | 400 | 2 118 | - | - | 477 | 119.3% | - | - | 500 | 23.6% | 977 | 46.1% | 3 933 | 392.5% | (87.3%) |
| Executive & Council | 400 | 1 154 | - | - | 104 | 25.9% | - | - | 500 | 43.3% | 604 | 52.3% | 1 054 | 35.4% | (52.6%) |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - | - | - | 1 033 | - | (100.0%) |
| Corporate Services | - | 964 | - | - | 373 | - | - | - | - | - | 373 | 38.7% | 1 847 | 1 509.7% | (100.0%) |
| Community and Public Safety | - | 3 463 | 290 | - | 92 | - | 27 | .8% | - | - | 410 | 11.8% | 6 553 | 208.7% | (100.0%) |
| Community & Social Services | - | 3 463 | 290 | - | 92 | - | 27 | .8% | - | - | 410 | 11.8% | 1 409 | 357.4% | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | 0 | - | - | - | - | - | - | - | - | - | - | 1 448 | 273.5% | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | 3 696 | 128.2% | (100.0%) |
| Economic and Environmental Services | 81 258 | 96 184 | 5 964 | 7.3% | 12 190 | 15.0% | 15 579 | 16.2% | 51 711 | 53.8% | 85 444 | 88.8% | 30 364 | 80.7% | 70.3% |
| Planning and Development | 73 258 | 89 184 | 1 835 | 2.5% | 613 | .8% | - | - | - | - | 2 448 | 2.7% | 6 528 | 34.3% | (100.0%) |
| Road Transport | - | - | 4 130 | - | 11 577 | - | 15 579 | - | 51 711 | - | 82 996 | - | 23 836 | 141.8% | 116.9% |
| Environmental Protection | 8 000 | 7 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 7 991 | 11 092 | 1 481 | 18.5% | 3 442 | 43.1% | 2 392 | 21.6% | 5 503 | 49.6% | 12 817 | 115.6% | 7 505 | 81.0% | (26.7%) |
| Electricity | 7 991 | 11 092 | 1 481 | 18.5% | 3 442 | 43.1% | 2 392 | 21.6% | 5 503 | 49.6% | 12 817 | 115.6% | 7 505 | 81.0% | (26.7%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 621 945 | 598 746 | 170 422 | 27.4% | 194 074 | 31.2% | 186 757 | 31.2% | 148 071 | 24.7% | 699 324 | 116.8% | 99 203 | 69.4% | 49.3% |
| Ratepayers and other | 439 429 | 386 616 | 114 768 | 26.1% | 177 035 | 40.3% | 120 987 | 31.3% | 145 612 | 37.7% | 558 402 | 144.4% | 96 949 | 74.9% | 50.2% |
| Government - operating | 125 225 | 126 437 | 46 628 | 37.2% | 822 | .7% | 62 374 | 49.3% | - | - | 109 824 | 86.9% | - | 94.7% | - |
| Government - capital | 57 049 | 76 760 | 7 129 | 12.5% | 13 538 | 23.7% | 1 409 | 1.8% | 770 | 1.0% | 22 846 | 29.8% | - | - | (100.0%) |
| Interest | 242 | 8 932 | 1 897 | 784.0% | 2 680 | 1 107.3% | 1 986 | 22.2% | 1 689 | 18.9% | 8 252 | 92.4% | 2 254 | 89.5% | (25.1%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (530 638) | (496 207) | (191 919) | 36.2% | (186 011) | 35.1% | (158 705) | 32.0% | (112 652) | 22.7% | (649 287) | 130.8% | (107 001) | 101.7% | 5.3% |
| Suppliers and employees | (510 317) | (480 082) | (187 560) | 36.8% | (181 466) | 35.6% | (154 792) | 32.2% | (110 179) | 23.0% | (633 996) | 132.1% | (104 349) | 102.6% | 5.6% |
| Finance charges | (545) | (545) | 333 | (61.0%) | (95) | 17.4% | (131) | 24.0% | (84) | 15.4% | 23 | (4.2%) | (13) | (14.7%) | 569.9% |
| Transfers and grants | (19 776) | (15 580) | (4 692) | 23.7% | (4 451) | 22.5% | (3 782) | 24.3% | (2 389) | 15.3% | (15 314) | 98.3% | (2 640) | 73.0% | (9.5%) |
| Net Cash from/(used) Operating Activities | 91 307 | 102 539 | (21 497) | (23.5%) | 8 063 | 8.8% | 28 052 | 27.4% | 35 419 | 34.5% | 50 037 | 48.8% | (7 798) | 2 577.7% | (554.2%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 13 749 | 13 749 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | 13 416 | 13 416 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | 333 | 333 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (76 557) | (76 557) | (14 534) | 19.0% | (46 528) | 60.8% | (49 248) | 64.3% | (74 761) | 97.7% | (185 071) | 241.7% | (8 607) | - | 768.7% |
| Capital assets | (76 557) | (76 557) | (14 534) | 19.0% | (46 528) | 60.8% | (49 248) | 64.3% | (74 761) | 97.7% | (185 071) | 241.7% | (8 607) | - | 768.7% |
| Net Cash from/(used) Investing Activities | (62 808) | (62 808) | (14 534) | 23.1% | (46 528) | 74.1% | (49 248) | 78.4% | (74 761) | 119.0% | (185 071) | 294.7% | (8 607) | - | 768.7% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | (5 852) | 454 | 16 075 | (274.7%) | 31 627 | (540.4%) | 11 696 | 2 576.3% | 54 453 | 11 994.0% | 113 851 | 25 077.2% | (26 639) | - | (304.4%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | (5 852) | 454 | 16 075 | (274.7%) | 31 627 | (540.4%) | 11 696 | 2 576.3% | 54 453 | 11 994.0% | 113 851 | 25 077.2% | (26 639) | - | (304.4%) |
| Payments | (6 821) | (6 821) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (6 821) | (6 821) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | (12 673) | (6 367) | 16 075 | (126.8%) | 31 627 | (249.6%) | 11 696 | (183.7%) | 54 453 | (855.2%) | 113 851 | (1 788.1%) | (26 639) | - | (304.4%) |
| Net Increase/(Decrease) in cash held | 15 826 | 33 364 | (19 957) | (126.1%) | (6 839) | (43.2%) | (9 499) | (28.5%) | 15 111 | 45.3% | (21 183) | (63.5%) | (43 044) | 2 927.8% | (135.1%) |
| Cash/cash equivalents at the year begin: | 605 226 | (4 617) | 112 354 | 18.6% | 92 397 | 15.3% | 85 558 | (1 853.1%) | 76 059 | (1 647.4%) | 112 354 | (2 433.5%) | (167 710) | - | (145.4%) |
| Cash/cash equivalents at the year end: | 621 052 | 28 747 | 92 397 | 14.9% | 85 558 | 13.8% | 76 059 | 264.6% | 91 170 | 317.1% | 91 170 | 317.1% | (210 754) | 2 901.7% | (143.3%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 24 186 | 74.1% | 1 003 | 3.1% | 700 | 2.1% | 6 742 | 20.7% | 32 631 | 25.0% | - | - |
| Property Rates | 2 890 | 3.6% | 1 574 | 2.0% | 1 326 | 1.7% | 74 004 | 92.7% | 79 793 | 61.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 580 | 10.1% | 201 | 3.5% | 178 | 3.1% | 4 764 | 83.2% | 5 723 | 4.4% | - | - |
| Other | 962 | 7.6% | 317 | 2.5% | 991 | 7.9% | 10 344 | 82.0% | 12 614 | 9.6% | - | - |
| Total By Income Source | 28 618 | 21.9% | 3 095 | 2.4% | 3 194 | 2.4% | 95 854 | 73.3% | 130 761 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 1 686 | 9.8% | 391 | 2.3% | 357 | 2.1% | 14 740 | 85.8% | 17 174 | 13.1% | - | - |
| Business | 11 650 | 56.1% | 1 030 | 5.0% | 683 | 3.3% | 7 417 | 35.7% | 20 779 | 15.9% | - | - |
| Households | 10 289 | 13.1% | 1 365 | 1.7% | 1 896 | 2.4% | 64 710 | 82.7% | 78 261 | 59.9% | - | - |
| Other | 4 993 | 34.3% | 309 | 2.1% | 258 | 1.8% | 8 986 | 61.8% | 14 546 | 11.1% | - | - |
| Total By Customer Group | 28 618 | 21.9% | 3 095 | 2.4% | 3 194 | 2.4% | 95 854 | 73.3% | 130 761 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 34 219 | 100.0% | - | - | - | - | - | - | 34 219 | (118.8%) |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 1 290 | 100.0% | - | - | - | - | - | - | 1 290 | (4.5%) |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 2 120 | 100.0% | - | - | - | - | - | - | 2 120 | (7.4%) |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 7 297 | 100.0% | - | - | - | - | - | - | 7 297 | (25.3%) |
| Auditor-General | 90 | 100.0% | - | - | - | - | - | - | 90 | (.3%) |
| Other | (73 809) | 100.0% | - | - | - | - | - | - | (73 809) | 256.3% |
| Total | (28 793) | 100.0% | - | - | - | - | - | - | (28 793) | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr M P Khathide | 036 637 2231 |
| Financial Manager | Vacant | 036 637 1007 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: INDAKA (KZN233)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 64 136 | 70 473 | 32 059 | 50.0% | 18 969 | 29.6% | 13 894 | 19.7% | 3 922 | 5.6% | 68 844 | 97.7% | 3 666 | 124.1% | 7.0% |
| Property rates | 1 214 | 5 550 | 1 175 | 96.8% | 200 | 16.5% | 200 | 3.6% | 200 | 3.6% | 1 777 | 32.0% | - | 32.2% | (100.0%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 207 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | (3 594) | 45 | - | 45 | - | 45 | (1.2%) | 45 | (1.2%) | 179 | (5.0%) | 51 | 79.0% | (12.1%) |
| Rental of facilities and equipment | 79 | 76 | 31 | 38.9% | 8 | 10.4% | 15 | 19.6% | 20 | 25.8% | 73 | 96.9% | 19 | 85.3% | 2.8% |
| Interest earned - external investments | 350 | 1 200 | 240 | 68.7% | 592 | 169.1% | 506 | 42.2% | 511 | 42.6% | 1 849 | 154.1% | 0 | .1% | 837 696.7% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 62 242 | 67 170 | 30 553 | 49.1% | 18 077 | 29.0% | 13 089 | 19.5% | - | - | 61 719 | 91.9% | 3 000 | 119.5% | (100.0%) |
| Other own revenue | 45 | 72 | 15 | 33.2% | 47 | 105.3% | 39 | 55.2% | 3 146 | 4 399.8% | 3 248 | 4 542.2% | 596 | - | 428.0% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 100 667 | 52 541 | 7 204 | 7.2% | 9 072 | 9.0% | 6 222 | 11.8% | 8 113 | 15.4% | 30 611 | 58.3% | 22 555 | 129.6% | (64.0%) |
| Employee related costs | 11 963 | 10 873 | 1 980 | 16.6% | 2 708 | 22.6% | 2 266 | 20.8% | 2 158 | 19.8% | 9 112 | 83.8% | 3 949 | 65.8% | (45.4%) |
| Remuneration of councillors | 5 039 | 5 039 | 1 184 | 23.5% | 1 198 | 23.8% | 1 199 | 23.8% | 1 199 | 23.8% | 4 780 | 94.9% | 1 184 | - | 1.3% |
| Debt impairment | 900 | 900 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 5 000 | 5 000 | 847 | 16.9% | 818 | 16.4% | - | - | - | - | 1 665 | 33.3% | - | - | - |
| Finance charges | 200 | 200 | - | - | 139 | 69.4% | 57 | 28.5% | - | - | 196 | 97.8% | 839 | - | (100.0%) |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 5 489 | 4 563 | 972 | 17.7% | 1 033 | 18.8% | 742 | 16.3% | 528 | 11.6% | 3 274 | 71.8% | 2 111 | 228.1% | (75.0%) |
| Transfers and grants | 47 569 | 1 000 | 128 | .3% | 59 | .1% | 84 | 8.4% | 273 | 27.3% | 545 | 54.5% | 11 214 | 115.8% | (97.6%) |
| Other expenditure | 24 507 | 24 965 | 2 093 | 8.5% | 2 776 | 11.3% | 1 873 | 7.5% | 3 955 | 15.8% | 10 698 | 42.9% | 3 258 | 146.2% | 21.4% |
| Loss on disposal of PPE | - | - | - | - | 341 | - | - | - | - | - | 341 | - | - | - | - |
| Surplus/(Deficit) | (36 531) | 17 932 | 24 856 | | 9 897 | | 7 672 | | (4 191) | | 38 234 | | (18 889) | | |
| Transfers recognised - capital | 37 208 | 20 343 | 1 000 | 2.7% | 5 166 | 13.9% | 6 391 | 31.4% | 3 520 | 17.3% | 16 077 | 79.0% | - | 70.6% | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 677 | 38 275 | 25 856 | | 15 063 | | 14 063 | | (671) | | 54 311 | | (18 889) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 677 | 38 275 | 25 856 | | 15 063 | | 14 063 | | (671) | | 54 311 | | (18 889) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 677 | 38 275 | 25 856 | | 15 063 | | 14 063 | | (671) | | 54 311 | | (18 889) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 677 | 38 275 | 25 856 | | 15 063 | | 14 063 | | (671) | | 54 311 | | (18 889) | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 47 569 | 47 569 | 5 330 | 11.2% | 799 | 1.7% | 4 792 | 10.1% | 4 073 | 8.6% | 14 994 | 31.5% | - | - | (100.0%) |
| National Government | 25 343 | 25 343 | 5 101 | 20.1% | 510 | 2.0% | 713 | 2.8% | 2 950 | 11.6% | 9 274 | 36.6% | - | - | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 22 226 | 22 226 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 47 569 | 47 569 | 5 101 | 10.7% | 510 | 1.1% | 713 | 1.5% | 2 950 | 6.2% | 9 274 | 19.5% | - | - | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | 229 | - | 289 | - | 3 581 | - | 1 124 | - | 5 222 | - | - | - | (100.0%) |
| Public contributions and donations | - | - | - | - | - | - | 498 | - | - | - | 498 | - | - | - | - |
| Capital Expenditure Standard Classification | 47 569 | 47 569 | 5 330 | 11.2% | 799 | 1.7% | 4 792 | 10.1% | 4 073 | 8.6% | 14 994 | 31.5% | 11 060 | 53.6% | (63.2%) |
| Governance and Administration | 300 | 300 | - | - | - | - | 81 | 27.0% | - | - | 81 | 27.0% | 11 060 | 53.6% | (100.0%) |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | 11 060 | 53.6% | (100.0%) |
| Budget & Treasury Office | 100 | 100 | - | - | - | - | 18 | 18.0% | - | - | 18 | 18.0% | - | - | - |
| Corporate Services | 200 | 200 | - | - | - | - | 63 | 31.5% | - | - | 63 | 31.5% | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 47 269 | 47 269 | 5 330 | 11.3% | 799 | 1.7% | 4 711 | 10.0% | 4 073 | 8.6% | 14 913 | 31.5% | - | - | (100.0%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 47 269 | 47 269 | 5 330 | 11.3% | 799 | 1.7% | 4 711 | 10.0% | 4 073 | 8.6% | 14 913 | 31.5% | - | - | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 89 477 | 89 222 | 43 522 | 48.6% | 23 123 | 25.8% | 18 553 | 20.8% | (2 612) | (2.9%) | 82 587 | 92.6% | 3 674 | 111.7% | (171.1%) |
| Ratepayers and other | 867 | 509 | 1 266 | 146.0% | 301 | 34.7% | (6) | (1.1%) | 3 536 | 694.4% | 5 096 | 1 001.0% | 674 | 223.2% | 424.9% |
| Government - operating | 62 917 | 67 170 | 27 399 | 43.5% | 17 065 | 27.1% | 15 974 | 23.8% | (4 032) | (6.0%) | 56 406 | 84.0% | 3 000 | 149.2% | (234.4%) |
| Government - capital | 25 343 | 20 343 | 14 617 | 57.7% | 5 166 | 20.4% | 2 254 | 11.1% | (2 627) | (12.9%) | 19 410 | 95.4% | - | - | (100.0%) |
| Interest | 350 | 1 200 | 240 | 68.7% | 592 | 169.1% | 331 | 27.6% | 511 | 42.6% | 1 674 | 139.5% | 0 | .1% | 837 406.6% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (41 408) | (52 872) | (7 204) | 17.4% | (16 551) | 40.0% | (9 774) | 18.5% | (7 207) | 13.6% | (40 736) | 77.0% | (22 555) | 165.1% | (68.0%) |
| Suppliers and employees | (18 291) | (51 872) | (6 897) | 37.7% | (13 080) | 71.5% | (6 332) | 12.2% | (7 070) | 13.6% | (33 379) | 64.3% | (11 340) | 134.2% | (37.7%) |
| Finance charges | (200) | - | (179) | 89.7% | 40 | (20.1%) | (57) | - | (11) | - | (207) | - | - | - | (100.0%) |
| Transfers and grants | (22 917) | (1 000) | (128) | .6% | (3 512) | 15.3% | (3 385) | 338.5% | (126) | 12.6% | (7 150) | 715.0% | (11 214) | - | (98.9%) |
| Net Cash from/(used) Operating Activities | 48 069 | 36 349 | 36 319 | 75.6% | 6 572 | 13.7% | 8 779 | 24.2% | (9 819) | (27.0%) | 41 851 | 115.1% | (18 881) | 10.8% | (48.0%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | 1 065 | - | (1 065) | - | - | - | (0) | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | 1 065 | - | (1 065) | - | - | - | (0) | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (47 569) | (31 443) | (5 170) | 10.9% | (1 271) | 2.7% | 1 487 | (4.7%) | (3 541) | 11.3% | (8 495) | 27.0% | - | - | (100.0%) |
| Capital assets | (47 569) | (31 443) | (5 170) | 10.9% | (1 271) | 2.7% | 1 487 | (4.7%) | (3 541) | 11.3% | (8 495) | 27.0% | - | - | (100.0%) |
| Net Cash from/(used) Investing Activities | (47 569) | (31 443) | (5 170) | 10.9% | (206) | .4% | 422 | (1.3%) | (3 541) | 11.3% | (8 495) | 27.0% | - | - | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | (394) | - | - | - | (394) | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | (394) | - | - | - | (394) | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | (394) | - | - | - | (394) | - | - | - | - |
| Net Increase/(Decrease) in cash held | 500 | 4 906 | 31 149 | 6 229.8% | 6 365 | 1 273.1% | 8 807 | 179.5% | (13 360) | (272.3%) | 32 961 | 671.8% | (18 881) | (116.6%) | (29.2%) |
| Cash/cash equivalents at the year begin: | 7 250 | 29 245 | 29 245 | 403.4% | 60 394 | 833.0% | 66 759 | 228.3% | 75 566 | 258.4% | 29 245 | 100.0% | 22 045 | - | 242.8% |
| Cash/cash equivalents at the year end: | 7 750 | 34 151 | 60 394 | 779.3% | 66 759 | 861.4% | 75 566 | 221.3% | 62 206 | 182.2% | 62 206 | 182.2% | 3 164 | (116.6%) | 1 866.1% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | 66 | 6.4% | 66 | 6.4% | 910 | 87.3% | 1 042 | 58.6% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | 17 | 2.3% | 17 | 2.3% | 704 | 95.5% | 737 | 41.4% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | - | - | 83 | 4.7% | 83 | 4.7% | 1 614 | 90.7% | 1 779 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | - | - | - | - | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | 17 | 2.3% | 17 | 2.3% | 704 | 95.5% | 737 | 41.4% | - | - |
| Other | - | - | 66 | 6.4% | 66 | 6.4% | 910 | 87.3% | 1 042 | 58.6% | - | - |
| Total By Customer Group | - | - | 83 | 4.7% | 83 | 4.7% | 1 614 | 90.7% | 1 779 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 342 | 100.0% | - | - | - | - | - | - | 342 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 342 | 100.0% | - | - | - | - | - | - | 342 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr K S Khumalo | 034 261 1000 |
| Financial Manager | | |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMTSHEZI (KZN234)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 270 938 | 260 382 | 78 326 | 28.9% | 65 201 | 24.1% | 51 503 | 19.8% | 60 436 | 23.2% | 255 466 | 98.1% | 49 376 | 99.0% | 22.4% |
| Property rates | 52 050 | 68 692 | 17 147 | 32.9% | 17 289 | 33.2% | 17 304 | 25.2% | 15 218 | 22.2% | 66 959 | 97.5% | 17 259 | 180.5% | (11.8%) |
| Property rates - penalties and collection charges | 5 789 | 5 789 | 1 245 | 21.5% | 1 374 | 23.7% | 1 469 | 25.4% | 1 510 | 26.1% | 5 598 | 96.7% | 1 002 | 100.5% | 50.6% |
| Service charges - electricity revenue | 163 610 | 163 166 | 49 789 | 30.4% | 42 150 | 25.8% | 25 655 | 15.7% | 40 977 | 25.1% | 158 570 | 97.2% | - | - | (100.0%) |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 8 718 | 6 718 | 1 450 | 16.6% | 1 481 | 17.0% | 1 656 | 24.7% | 1 402 | 20.9% | 5 990 | 89.2% | - | - | (100.0%) |
| Service charges - other | - | (27 642) | (7 546) | - | (7 760) | - | (7 802) | 28.2% | (3 259) | 11.8% | (26 367) | 95.4% | 25 456 | 76.2% | (112.8%) |
| Rental of facilities and equipment | 177 | 222 | 81 | 45.6% | 91 | 51.6% | 181 | 81.3% | 35 | 15.6% | 387 | 174.3% | 153 | 257.5% | (77.3%) |
| Interest earned - external investments | - | - | 141 | - | 99 | - | 186 | - | 202 | - | 628 | - | 596 | - | (66.2%) |
| Interest earned - outstanding debtors | 264 | 264 | 246 | 93.1% | 228 | 86.5% | 210 | 79.5% | 214 | 81.2% | 898 | 340.2% | 129 | 261.1% | 66.3% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 302 | 302 | 9 | 2.9% | 12 | 3.8% | 3 | .9% | 23 | 7.7% | 46 | 15.3% | 55 | 65.6% | (57.8%) |
| Licences and permits | 4 818 | - | - | - | 480 | 10.0% | - | - | - | - | 480 | - | 1 141 | 102.2% | (100.0%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 33 078 | 35 194 | 13 420 | 40.6% | 8 165 | 24.7% | 10 460 | 29.7% | 2 036 | 5.8% | 34 082 | 96.8% | 1 521 | 71.0% | 33.9% |
| Other own revenue | 2 132 | 7 676 | 2 344 | 110.0% | 1 591 | 74.6% | 2 181 | 28.4% | 2 078 | 27.1% | 8 194 | 106.7% | 2 064 | 657.7% | .7% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 302 261 | 293 380 | 78 695 | 26.0% | 61 761 | 20.4% | 59 323 | 20.2% | 77 314 | 26.4% | 277 093 | 94.4% | 51 406 | 77.9% | 50.4% |
| Employee related costs | 59 526 | 59 528 | 14 839 | 24.9% | 14 525 | 24.4% | 14 827 | 24.9% | 15 111 | 25.4% | 59 301 | 99.6% | 13 723 | 94.9% | 10.1% |
| Remuneration of councillors | 4 926 | 4 926 | 1 064 | 21.6% | 1 058 | 21.5% | 1 287 | 26.1% | 1 192 | 24.2% | 4 601 | 93.4% | 1 101 | 92.9% | 8.2% |
| Debt impairment | 10 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 35 000 | 35 000 | 8 250 | 23.6% | 5 500 | 15.7% | 5 500 | 15.7% | 8 250 | 23.6% | 27 499 | 78.6% | - | - | (100.0%) |
| Finance charges | 2 153 | 3 153 | 742 | 34.5% | 790 | 36.7% | 568 | 18.0% | 786 | 24.9% | 2 886 | 91.5% | 429 | 131.9% | 83.3% |
| Bulk purchases | 132 315 | 131 676 | 42 654 | 32.2% | 26 364 | 19.9% | 24 775 | 18.8% | 33 768 | 25.6% | 127 561 | 96.9% | 23 716 | 82.3% | 42.4% |
| Other Materials | 7 304 | 9 341 | 1 689 | 23.1% | 2 498 | 34.2% | 1 838 | 19.7% | 2 676 | 28.6% | 8 701 | 93.1% | - | - | (100.0%) |
| Contracted services | 6 518 | 7 998 | 1 970 | 30.2% | 2 214 | 34.0% | 1 742 | 21.8% | 3 191 | 39.9% | 9 118 | 114.0% | 2 180 | 61.9% | 46.4% |
| Transfers and grants | 22 669 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 21 850 | 41 759 | 7 487 | 34.3% | 8 812 | 40.3% | 8 786 | 21.0% | 12 340 | 29.5% | 37 425 | 89.6% | 10 256 | 141.9% | 20.3% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (31 323) | (32 998) | (369) | | 3 440 | | (7 820) | | (16 878) | | (21 627) | | (2 030) | | |
| Transfers recognised - capital | 16 709 | 37 634 | - | - | 10 757 | 64.4% | 6 161 | 16.4% | 9 789 | 26.0% | 26 707 | 71.0% | 10 794 | 8.6% | (9.3%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 11 241 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | (3 373) | 4 636 | (369) | | 14 197 | | (1 659) | | (7 089) | | 5 080 | | 8 764 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (3 373) | 4 636 | (369) | | 14 197 | | (1 659) | | (7 089) | | 5 080 | | 8 764 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (3 373) | 4 636 | (369) | | 14 197 | | (1 659) | | (7 089) | | 5 080 | | 8 764 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (3 373) | 4 636 | (369) | | 14 197 | | (1 659) | | (7 089) | | 5 080 | | 8 764 | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 24 409 | 43 927 | 5 024 | 20.6% | 7 533 | 30.9% | 5 558 | 12.7% | 6 941 | 15.8% | 25 057 | 57.0% | 12 790 | 62.7% | (45.7%) |
| National Government | 12 749 | 24 197 | 5 024 | 39.4% | 7 226 | 56.7% | 4 886 | 20.2% | 6 166 | 25.5% | 23 303 | 96.3% | 4 715 | 47.5% | 30.8% |
| Provincial Government | 3 960 | 9 875 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 16 709 | 34 072 | 5 024 | 30.1% | 7 226 | 43.2% | 4 886 | 14.3% | 6 166 | 18.1% | 23 303 | 68.4% | 4 715 | 48.7% | 30.8% |
| Borrowing | 7 200 | 7 600 | - | - | 87 | 1.2% | 330 | 4.3% | - | - | 417 | 5.5% | 6 003 | 136.2% | (100.0%) |
| Internally generated funds | 500 | 2 255 | - | - | 220 | 43.9% | 343 | 15.2% | 774 | 34.3% | 1 337 | 59.3% | 2 072 | 58.1% | (62.6%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 24 409 | 43 927 | 5 024 | 20.6% | 7 533 | 30.9% | 5 558 | 12.7% | 6 941 | 15.8% | 25 057 | 57.0% | 12 790 | 58.7% | (45.7%) |
| Governance and Administration | - | 867 | - | - | 220 | - | 343 | 39.6% | 502 | 57.9% | 1 064 | 122.7% | 1 044 | 4.6% | (51.9%) |
| Executive & Council | - | 504 | - | - | - | - | 320 | 63.4% | 129 | 25.7% | 449 | 89.1% | 975 | 4.0% | (86.7%) |
| Budget & Treasury Office | - | 363 | - | - | - | - | - | - | 331 | 91.3% | 331 | 91.3% | 20 | - | 1 595.5% |
| Corporate Services | - | - | - | - | 220 | - | 23 | - | 41 | - | 284 | - | 49 | - | (16.7%) |
| Community and Public Safety | 4 160 | 675 | 852 | 20.5% | 602 | 14.5% | 2 107 | 312.1% | 1 776 | 263.1% | 5 336 | 790.6% | 5 045 | - | (64.8%) |
| Community & Social Services | 200 | - | 852 | 426.1% | 602 | 300.8% | 2 107 | - | 1 776 | - | 5 336 | - | 5 045 | - | (64.8%) |
| Sport And Recreation | - | 675 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | 3 960 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 13 049 | 34 594 | 3 732 | 28.6% | 6 057 | 46.4% | 2 363 | 6.8% | 2 608 | 7.5% | 14 761 | 42.7% | 2 434 | - | 7.1% |
| Planning and Development | - | 20 976 | 495 | - | 1 899 | - | - | - | 107 | .5% | 2 501 | 11.9% | 627 | - | (82.9%) |
| Road Transport | 13 049 | 13 618 | 3 238 | 24.8% | 4 158 | 31.9% | 2 363 | 17.4% | 2 501 | 18.4% | 12 259 | 90.0% | 1 807 | - | 38.4% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 7 200 | 7 791 | 440 | 6.1% | 655 | 9.1% | 746 | 9.6% | 2 055 | 26.4% | 3 895 | 50.0% | 4 267 | - | (51.8%) |
| Electricity | 7 200 | 7 791 | - | - | 655 | 9.1% | 746 | 9.6% | 2 055 | 26.4% | 3 456 | 44.4% | 3 826 | - | (46.3%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | 440 | - | - | - | - | - | - | - | 440 | - | 441 | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 258 331 | 272 228 | 87 319 | 33.8% | 85 980 | 33.3% | 71 342 | 26.2% | 63 887 | 23.5% | 308 529 | 113.3% | 77 017 | 109.0% | (17.0%) |
| Ratepayers and other | 208 280 | 208 280 | 61 135 | 29.4% | 67 338 | 32.3% | 49 670 | 23.8% | 62 006 | 29.8% | 240 149 | 115.3% | 76 292 | 122.1% | (18.7%) |
| Government - operating | 33 078 | 34 519 | 15 814 | 47.8% | 6 805 | 20.6% | 10 328 | 29.9% | 1 680 | 4.9% | 34 627 | 100.3% | - | - | (100.0%) |
| Government - capital | 16 709 | 29 165 | 10 230 | 61.2% | 11 674 | 69.9% | 11 158 | 38.3% | - | - | 33 062 | 113.4% | - | 128.0% | - |
| Interest | 264 | 264 | 141 | 53.4% | 163 | 61.7% | 186 | 70.5% | 202 | 76.4% | 692 | 262.0% | 725 | 363.0% | (72.2%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (236 102) | (237 543) | (85 721) | 36.3% | (65 990) | 27.9% | (55 773) | 23.5% | (78 150) | 32.9% | (285 634) | 120.2% | (60 469) | 111.1% | 29.2% |
| Suppliers and employees | (233 949) | (235 390) | (84 979) | 36.3% | (65 201) | 27.9% | (55 205) | 23.5% | (77 364) | 32.9% | (282 749) | 120.1% | (51 944) | 99.0% | 48.9% |
| Finance charges | (2 153) | (2 153) | (742) | 34.5% | (789) | 36.6% | (568) | 26.4% | (786) | 36.5% | (2 885) | 134.0% | (729) | 149.6% | 7.8% |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | (7 795) | - | (100.0%) |
| Net Cash from/(used) Operating Activities | 22 229 | 34 685 | 1 599 | 7.2% | 19 991 | 89.9% | 15 569 | 44.9% | (14 263) | (41.1%) | 22 896 | 66.0% | 16 548 | 96.5% | (186.2%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 496 | 5 068 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | 4 572 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | 296 | 296 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 200 | 200 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (24 409) | (41 837) | (5 024) | 20.6% | (7 446) | 30.5% | (5 723) | 13.7% | (4 544) | 10.9% | (22 737) | 54.3% | - | - | (100.0%) |
| Capital assets | (24 409) | (41 837) | (5 024) | 20.6% | (7 446) | 30.5% | (5 723) | 13.7% | (4 544) | 10.9% | (22 737) | 54.3% | - | - | (100.0%) |
| Net Cash from/(used) Investing Activities | (23 913) | (36 769) | (5 024) | 21.0% | (7 446) | 31.1% | (5 723) | 15.6% | (4 544) | 12.4% | (22 737) | 61.8% | - | - | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 7 200 | 7 600 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 7 200 | 7 600 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (5 200) | (5 240) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (5 200) | (5 240) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | 2 000 | 2 360 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 316 | 276 | (3 426) | (1 084.1%) | 12 545 | 3 969.9% | 9 846 | 3 567.5% | (18 806) | (6 813.8%) | 159 | 57.6% | 16 548 | 80.3% | (213.6%) |
| Cash/cash equivalents at the year begin: | 2 271 | 2 271 | 13 358 | 588.2% | 9 932 | 437.3% | 22 477 | 989.7% | 32 323 | 1 423.3% | 13 358 | 588.2% | 21 303 | 87.4% | 51.7% |
| Cash/cash equivalents at the year end: | 2 587 | 2 547 | 9 932 | 383.9% | 22 477 | 868.8% | 32 323 | 1 269.1% | 13 517 | 530.7% | 13 517 | 530.7% | 37 851 | 81.8% | (64.3%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 4 509 | 62.0% | 1 005 | 13.8% | 403 | 5.5% | 1 360 | 18.7% | 7 277 | 9.3% | - | - |
| Property Rates | 3 047 | 5.3% | 1 276 | 2.2% | 1 316 | 2.3% | 52 018 | 90.2% | 57 656 | 73.9% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 320 | 3.3% | 217 | 2.3% | 242 | 2.5% | 8 791 | 91.9% | 9 569 | 12.3% | - | - |
| Other | 116 | 3.3% | 86 | 2.4% | 58 | 1.6% | 3 263 | 92.6% | 3 523 | 4.5% | - | - |
| Total By Income Source | 7 991 | 10.2% | 2 583 | 3.3% | 2 018 | 2.6% | 65 432 | 83.9% | 78 025 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 419 | 4.2% | 269 | 2.7% | 26 | .3% | 9 189 | 92.8% | 9 902 | 12.7% | - | - |
| Business | 3 960 | 43.1% | 888 | 9.7% | 416 | 4.5% | 3 933 | 42.8% | 9 196 | 11.8% | - | - |
| Households | 2 986 | 5.6% | 917 | 1.7% | 833 | 1.6% | 48 740 | 91.1% | 53 476 | 68.5% | - | - |
| Other | 626 | 11.5% | 510 | 9.4% | 743 | 13.6% | 3 571 | 65.5% | 5 450 | 7.0% | - | - |
| Total By Customer Group | 7 991 | 10.2% | 2 583 | 3.3% | 2 018 | 2.6% | 65 432 | 83.9% | 78 025 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 9 701 | 100.0% | - | - | - | - | - | - | 9 701 | 73.2% |
| Bulk Water | 100 | 100.0% | - | - | - | - | - | - | 100 | .8% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 444 | 84.5% | 135 | 7.9% | 131 | 7.6% | - | - | 1 709 | 12.9% |
| Auditor-General | 27 | 100.0% | - | - | - | - | - | - | 27 | .2% |
| Other | 1 514 | 88.6% | 95 | 5.5% | 101 | 5.9% | - | - | 1 709 | 12.9% |
| Total | 12 786 | 96.5% | 229 | 1.7% | 231 | 1.7% | - | - | 13 246 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Ms P N Njoko | 036 342 7802 |
| Financial Manager | Mrs N Thomas | 036 342 7806 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: OKHAHLAMBA (KZN235)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 93 312 | 91 865 | 36 021 | 38.6% | 18 452 | 19.8% | 29 836 | 32.5% | 7 769 | 8.5% | 92 077 | 100.2% | 5 204 | 87.5% | 49.3% |
| Property rates | 15 361 | 17 987 | 5 369 | 35.0% | 5 571 | 36.3% | 5 546 | 30.8% | 5 116 | 28.4% | 21 603 | 120.1% | 3 594 | 121.1% | 42.3% |
| Property rates - penalties and collection charges | 1 625 | 1 625 | 578 | 35.5% | 617 | 38.0% | 660 | 40.6% | 672 | 41.3% | 2 526 | 155.4% | 506 | - | 32.7% |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 196 | 198 | 60 | 30.8% | 91 | 46.2% | 88 | 44.3% | 88 | 44.5% | 327 | 165.1% | - | - | (100.0%) |
| Service charges - other | - | - | 55 | - | - | - | - | - | - | - | 55 | - | 94 | - | (100.0%) |
| Rental of facilities and equipment | 319 | 69 | 2 | .6% | 8 | 2.5% | 6 | 8.7% | 3 | 4.7% | 19 | 28.0% | 6 | 51.9% | (49.2%) |
| Interest earned - external investments | 1 300 | 1 325 | 390 | 30.0% | 406 | 31.3% | 720 | 54.3% | 954 | 72.0% | 2 470 | 186.4% | 403 | 113.1% | 136.9% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 250 | 182 | 31 | 12.6% | 48 | 19.4% | 24 | 13.4% | 47 | 25.8% | 151 | 83.2% | 51 | 88.9% | (7.4%) |
| Licences and permits | - | 5 | 4 | - | 4 | - | 6 | 131.1% | 5 | 108.4% | 20 | 421.0% | 5 | - | .9% |
| Agency services | 542 | 641 | 93 | 17.1% | 142 | 26.2% | 169 | 26.3% | 209 | 32.6% | 613 | 95.5% | 192 | 130.9% | 8.9% |
| Transfers recognised - operational | 66 156 | 64 944 | 29 030 | 43.9% | 11 570 | 17.5% | 21 765 | 33.5% | - | - | 62 365 | 96.0% | 125 | 69.3% | (100.0%) |
| Other own revenue | 7 563 | 3 119 | 146 | 1.9% | (7) | (.1%) | 62 | 2.0% | 609 | 19.5% | 810 | 26.0% | 228 | 132.6% | 167.8% |
| Gains on disposal of PPE | - | 1 770 | 263 | - | - | - | 790 | 44.6% | 65 | 3.7% | 1 118 | 63.2% | - | - | (100.0%) |
| Operating Expenditure | 93 312 | 90 819 | 13 550 | 14.5% | 20 084 | 21.5% | 19 276 | 21.2% | 26 571 | 29.3% | 79 482 | 87.5% | 13 484 | 59.7% | 97.1% |
| Employee related costs | 32 717 | 33 673 | 6 601 | 20.2% | 6 670 | 20.4% | 7 218 | 21.4% | 7 595 | 22.6% | 28 084 | 83.4% | 5 777 | 90.1% | 31.5% |
| Remuneration of councillors | 5 780 | 7 263 | 1 602 | 27.7% | 1 598 | 27.7% | 1 880 | 25.9% | 1 696 | 23.4% | 6 776 | 93.3% | 1 603 | 114.2% | 5.8% |
| Debt impairment | 3 840 | 3 840 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 13 415 | 11 594 | - | - | 3 732 | 27.8% | - | - | - | - | 3 732 | 32.2% | - | .1% | - |
| Finance charges | 2 800 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | 1 223 | 1 505 | - | - | - | - | 91 | 6.0% | 113 | 7.5% | 204 | 13.5% | - | - | (100.0%) |
| Contracted services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | (4 325) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 33 536 | 37 269 | 5 347 | 15.9% | 8 084 | 24.1% | 10 087 | 27.1% | 17 167 | 46.1% | 40 686 | 109.2% | 6 104 | 56.7% | 181.2% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 0 | 1 046 | 22 471 | | (1 633) | | 10 559 | | (18 803) | | 12 595 | | (8 280) | | |
| Transfers recognised - capital | 23 233 | - | 16 654 | 71.7% | 16 427 | 70.7% | 1 052 | - | - | - | 34 133 | - | - | 102.1% | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 29 606 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 52 839 | 1 046 | 39 125 | | 14 794 | | 11 611 | | (18 803) | | 46 728 | | (8 280) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 52 839 | 1 046 | 39 125 | | 14 794 | | 11 611 | | (18 803) | | 46 728 | | (8 280) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 52 839 | 1 046 | 39 125 | | 14 794 | | 11 611 | | (18 803) | | 46 728 | | (8 280) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 52 839 | 1 046 | 39 125 | | 14 794 | | 11 611 | | (18 803) | | 46 728 | | (8 280) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 52 840 | 76 439 | 4 216 | 8.0% | 12 757 | 24.1% | 7 022 | 9.2% | 20 042 | 26.2% | 44 038 | 57.6% | 7 887 | 70.8% | 154.1% |
| National Government | 23 233 | 23 233 | 3 863 | 16.6% | 11 226 | 48.3% | 5 134 | 22.1% | 10 738 | 46.2% | 30 961 | 133.3% | 7 153 | 72.1% | 50.1% |
| Provincial Government | - | 10 900 | 116 | - | 1 018 | - | 729 | 6.7% | 941 | 8.6% | 2 805 | 25.7% | - | - | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 23 233 | 34 133 | 3 979 | 17.1% | 12 244 | 52.7% | 5 864 | 17.2% | 11 679 | 34.2% | 33 766 | 98.9% | 7 153 | 72.1% | 63.3% |
| Borrowing | 15 000 | 15 000 | - | - | - | - | - | - | 7 201 | 48.0% | 7 201 | 48.0% | - | - | (100.0%) |
| Internally generated funds | 14 607 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | 27 306 | 236 | - | 514 | - | 1 159 | 4.2% | 1 162 | 4.3% | 3 071 | 11.2% | 734 | 51.5% | 58.3% |
| Capital Expenditure Standard Classification | 52 840 | 76 439 | 4 216 | 8.0% | 12 757 | 24.1% | 7 022 | 9.2% | 20 042 | 26.2% | 44 038 | 57.6% | 7 887 | 70.8% | 154.1% |
| Governance and Administration | 548 | 9 260 | 221 | 40.4% | 89 | 16.2% | 7 | .1% | 164 | 1.8% | 481 | 5.2% | 633 | 41.3% | (74.2%) |
| Executive & Council | - | 6 050 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 368 | 800 | 34 | 9.1% | 22 | 6.1% | - | - | - | - | 56 | 7.0% | 105 | 96.2% | (100.0%) |
| Corporate Services | 180 | 2 410 | 188 | 104.2% | 67 | 37.0% | 7 | .3% | 164 | 6.8% | 425 | 17.6% | 528 | 34.8% | (69.1%) |
| Community and Public Safety | 5 311 | 5 569 | 116 | 2.2% | - | - | - | - | 191 | 3.4% | 307 | 5.5% | 13 | 6.6% | 1 343.6% |
| Community & Social Services | 5 311 | 5 569 | 116 | 2.2% | - | - | - | - | 191 | 3.4% | 307 | 5.5% | 12 | 5.8% | 1 532.9% |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | 2 | - | (100.0%) |
| Economic and Environmental Services | 43 623 | 58 252 | 3 878 | 8.9% | 12 669 | 29.0% | 7 015 | 12.0% | 19 688 | 33.8% | 43 250 | 74.2% | 7 240 | 73.1% | 171.9% |
| Planning and Development | 28 806 | 58 252 | 3 878 | 13.5% | 12 669 | 44.0% | 7 015 | 12.0% | 19 688 | 33.8% | 43 250 | 74.2% | 7 167 | 72.9% | 174.7% |
| Road Transport | 14 817 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | 73 | - | (100.0%) |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 3 358 | 3 358 | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 116 545 | 125 497 | 50 082 | 43.0% | 34 481 | 29.6% | 28 677 | 22.9% | 8 086 | 6.4% | 121 326 | 96.7% | 4 174 | 91.6% | 93.7% |
| Ratepayers and other | 25 857 | 23 909 | 4 009 | 15.5% | 6 266 | 24.2% | 4 967 | 20.8% | 5 222 | 21.8% | 20 464 | 85.6% | 3 771 | 74.7% | 38.5% |
| Government - operating | 66 155 | 66 155 | 29 030 | 43.9% | 11 382 | 17.2% | 21 938 | 33.2% | 1 873 | 2.8% | 64 222 | 97.1% | - | 92.5% | (100.0%) |
| Government - capital | 23 233 | 34 133 | 16 654 | 71.7% | 16 427 | 70.7% | 1 052 | 3.1% | - | - | 34 133 | 100.0% | - | 97.3% | - |
| Interest | 1 300 | 1 300 | 390 | 30.0% | 406 | 31.3% | 720 | 55.4% | 991 | 76.2% | 2 507 | 192.9% | 403 | - | 146.1% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (90 512) | (93 204) | (15 527) | 17.2% | (18 501) | 20.4% | (18 148) | 19.5% | (20 544) | 22.0% | (72 719) | 78.0% | (12 334) | 69.6% | 66.6% |
| Suppliers and employees | (90 512) | (93 204) | (15 527) | 17.2% | (18 501) | 20.4% | (18 148) | 19.5% | (20 544) | 22.0% | (72 719) | 78.0% | (12 334) | 69.6% | 66.6% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 26 033 | 32 293 | 34 556 | 132.7% | 15 981 | 61.4% | 10 529 | 32.6% | (12 458) | (38.6%) | 48 607 | 150.5% | (8 160) | 148.6% | 52.7% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 14 606 | 14 606 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 14 606 | 14 606 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (52 839) | (75 423) | (3 259) | 6.2% | (11 959) | 22.6% | (6 561) | 8.7% | (12 650) | 16.8% | (34 429) | 45.6% | (3 309) | 53.7% | 282.3% |
| Capital assets | (52 839) | (75 423) | (3 259) | 6.2% | (11 959) | 22.6% | (6 561) | 8.7% | (12 650) | 16.8% | (34 429) | 45.6% | (3 309) | 53.7% | 282.3% |
| Net Cash from/(used) Investing Activities | (38 233) | (60 817) | (3 259) | 8.5% | (11 959) | 31.3% | (6 561) | 10.8% | (12 650) | 20.8% | (34 429) | 56.6% | (3 309) | 53.7% | 282.3% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 15 000 | 15 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 15 000 | 15 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (2 800) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (2 800) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | 12 200 | 15 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | - | (13 524) | 31 297 | - | 4 021 | - | 3 968 | (29.3%) | (25 108) | 185.7% | 14 178 | (104.8%) | (11 469) | - | 118.9% |
| Cash/cash equivalents at the year begin: | 13 652 | 11 890 | 64 819 | 474.8% | 96 116 | 704.0% | 100 137 | 842.2% | 104 105 | 875.5% | 64 819 | 545.1% | 76 288 | - | 36.5% |
| Cash/cash equivalents at the year end: | 13 652 | (1 634) | 96 116 | 704.0% | 100 137 | 733.5% | 104 105 | (6 372.3%) | 78 997 | (4 835.4%) | 78 997 | (4 835.4%) | 64 819 | - | 21.9% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 1 236 | 7.1% | 928 | 5.3% | 755 | 4.3% | 14 454 | 83.2% | 17 374 | 90.9% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 25 | 6.9% | 14 | 3.8% | 10 | 2.8% | 319 | 86.5% | 369 | 1.9% | - | - |
| Other | (728) | (52.8%) | 133 | 9.7% | 117 | 8.5% | 1 856 | 134.6% | 1 379 | 7.2% | - | - |
| Total By Income Source | 534 | 2.8% | 1 076 | 5.6% | 883 | 4.6% | 16 630 | 87.0% | 19 122 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | (29) | (4.5%) | 34 | 5.2% | 33 | 5.0% | 611 | 94.2% | 649 | 3.4% | - | - |
| Business | 307 | 12.6% | 229 | 9.4% | 145 | 6.0% | 1 755 | 72.0% | 2 435 | 12.7% | - | - |
| Households | 114 | 4.2% | 136 | 5.0% | 114 | 4.2% | 2 372 | 86.7% | 2 736 | 14.3% | - | - |
| Other | 142 | 1.1% | 676 | 5.1% | 590 | 4.4% | 11 892 | 89.4% | 13 301 | 69.6% | - | - |
| Total By Customer Group | 534 | 2.8% | 1 076 | 5.6% | 883 | 4.6% | 16 630 | 87.0% | 19 122 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 887 | 87.4% | 53 | 5.2% | 60 | 5.9% | 16 | 1.5% | 1 015 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 887 | 87.4% | 53 | 5.2% | 60 | 5.9% | 16 | 1.5% | 1 015 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | S Sibande | 036 448 1076 |
| Financial Manager | Thula Nkosi | 036 448 1076 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: IMBABAZANE (KZN236)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 76 956 | 75 861 | 34 128 | 44.3% | 17 882 | 23.2% | 19 101 | 25.2% | 1 906 | 2.5% | 73 017 | 96.3% | 2 987 | 106.9% | (36.2%) |
| Property rates | 6 645 | 6 596 | 3 444 | 51.8% | 489 | 7.4% | 99 | 1.5% | 76 | 1.2% | 4 108 | 62.3% | 120 | 82.4% | (36.9%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | (8) | - | - | - | - | - | - | - | (8) | - | - | - | - |
| Rental of facilities and equipment | 113 | 113 | 25 | 21.9% | 48 | 42.5% | 27 | 23.9% | 20 | 17.6% | 120 | 105.7% | 12 | 72.2% | 61.1% |
| Interest earned - external investments | 815 | 1 015 | 307 | 37.6% | 153 | 18.8% | 43 | 4.3% | 539 | 53.1% | 1 043 | 102.7% | 316 | 141.6% | 70.5% |
| Interest earned - outstanding debtors | 8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 35 | 20 | 1 | 3.3% | - | - | 2 | 10.0% | 0 | 1.0% | 3 | 16.8% | 2 | - | (89.7%) |
| Licences and permits | - | 1 | 2 | - | - | - | - | - | - | - | 2 | 220.0% | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 69 201 | 67 765 | 29 605 | 42.8% | 15 322 | 22.1% | 16 147 | 23.8% | - | - | 61 074 | 90.1% | - | 99.4% | - |
| Other own revenue | 139 | 201 | 722 | 519.6% | 1 870 | 1 345.2% | 2 782 | 1 384.3% | 1 270 | 632.0% | 6 645 | 3 305.9% | 2 505 | 4 299.8% | (49.3%) |
| Gains on disposal of PPE | - | 150 | 31 | - | - | - | - | - | - | - | 31 | 20.3% | 31 | 10.2% | (100.0%) |
| Operating Expenditure | 65 205 | 71 488 | 21 252 | 32.6% | 20 362 | 31.2% | 17 823 | 24.9% | 13 217 | 18.5% | 72 653 | 101.6% | 16 149 | 110.5% | (18.2%) |
| Employee related costs | 19 832 | 20 841 | 4 361 | 22.0% | 5 365 | 27.1% | 5 233 | 25.1% | 4 133 | 19.8% | 19 092 | 91.6% | 3 564 | 94.1% | 16.0% |
| Remuneration of councillors | 6 168 | 6 168 | 1 419 | 23.0% | 1 395 | 22.6% | 1 647 | 26.7% | 1 685 | 27.3% | 6 145 | 99.6% | 1 359 | 83.2% | 24.0% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 7 000 | 6 500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | 46 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | 5 730 | - | 1 538 | 26.8% | 1 572 | 27.4% | 1 363 | - | 1 180 | - | 5 653 | - | 371 | - | 218.2% |
| Contracted services | 3 630 | 2 630 | 753 | 20.7% | 1 375 | 37.9% | 747 | 28.4% | 810 | 30.8% | 3 684 | 140.1% | 74 | - | 992.4% |
| Transfers and grants | - | 3 000 | - | - | - | - | - | - | 1 091 | 36.4% | 1 091 | 36.4% | - | - | (100.0%) |
| Other expenditure | 22 845 | 32 303 | 13 182 | 57.7% | 10 655 | 46.6% | 8 834 | 27.3% | 4 317 | 13.4% | 36 988 | 114.5% | 10 781 | 106.6% | (60.0%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 11 751 | 4 373 | 12 876 | | (2 479) | | 1 278 | | (11 311) | | 363 | | (13 163) | | |
| Transfers recognised - capital | - | 20 963 | 7 044 | - | 7 950 | - | 5 963 | 28.4% | - | - | 20 957 | 100.0% | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 11 751 | 25 336 | 19 920 | | 5 471 | | 7 241 | | (11 311) | | 21 320 | | (13 163) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 11 751 | 25 336 | 19 920 | | 5 471 | | 7 241 | | (11 311) | | 21 320 | | (13 163) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 11 751 | 25 336 | 19 920 | | 5 471 | | 7 241 | | (11 311) | | 21 320 | | (13 163) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 11 751 | 25 336 | 19 920 | | 5 471 | | 7 241 | | (11 311) | | 21 320 | | (13 163) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 41 468 | 55 943 | - | - | - | - | - | - | - | - | - | - | - | 83.5% | - |
| National Government | 20 963 | 41 926 | - | - | - | - | - | - | - | - | - | - | - | 126.6% | - |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 10 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 30 963 | 41 926 | - | - | - | - | - | - | - | - | - | - | - | 126.6% | - |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 10 505 | 14 017 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 41 468 | 55 943 | 7 044 | 17.0% | - | - | - | - | - | - | 7 044 | 12.6% | - | 39.2% | - |
| Governance and Administration | 5 165 | 1 340 | 7 044 | 136.4% | - | - | - | - | - | - | 7 044 | 525.7% | - | 39.2% | - |
| Executive & Council | 3 350 | - | 7 044 | 210.3% | - | - | - | - | - | - | 7 044 | - | - | 39.2% | - |
| Budget & Treasury Office | 300 | 40 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | 1 515 | 1 300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 16 537 | 12 871 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | 6 537 | 12 871 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | 10 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 19 766 | 41 732 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | 5 000 | 41 732 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 14 766 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 96 946 | 95 660 | 48 180 | 49.7% | 25 917 | 26.7% | 25 064 | 26.2% | 1 906 | 2.0% | 101 066 | 105.7% | 2 995 | 101.5% | (36.4%) |
| Ratepayers and other | 5 959 | 5 917 | 11 270 | 189.1% | 2 407 | 40.4% | 2 868 | 48.5% | 1 366 | 23.1% | 17 911 | 302.7% | 2 678 | 151.4% | (49.0%) |
| Government - operating | 69 201 | 67 765 | 29 605 | 42.8% | 15 322 | 22.1% | 16 147 | 23.8% | - | - | 61 074 | 90.1% | - | 99.5% | - |
| Government - capital | 20 963 | 20 963 | 7 044 | 33.6% | 7 950 | 37.9% | 5 963 | 28.4% | - | - | 20 957 | 100.0% | - | 96.9% | - |
| Interest | 823 | 1 015 | 261 | 31.7% | 238 | 28.9% | 86 | 8.5% | 539 | 53.1% | 1 123 | 110.7% | 316 | 89.1% | 70.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (64 854) | (64 988) | (19 635) | 30.3% | (28 917) | 44.6% | (20 304) | 31.2% | (13 217) | 20.3% | (82 072) | 126.3% | (15 721) | 99.8% | (15.9%) |
| Suppliers and employees | (64 854) | (64 988) | (15 481) | 23.9% | (19 151) | 29.5% | (17 726) | 27.3% | (12 126) | 18.7% | (64 484) | 99.2% | (15 721) | 99.8% | (22.9%) |
| Finance charges | - | - | (26) | - | - | - | - | - | - | - | (26) | - | - | 34.0% | - |
| Transfers and grants | - | - | (4 128) | - | (9 766) | - | (2 578) | - | (1 091) | - | (17 562) | - | - | - | (100.0%) |
| **Net Cash from/(used) Operating Activities** | 32 092 | 30 672 | 28 545 | 88.9% | (3 000) | (9.3%) | 4 760 | 15.5% | (11 311) | (36.9%) | 18 994 | 61.9% | (12 726) | 104.0% | (11.1%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | (24 850) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | 150 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | (25 000) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (41 468) | (27 972) | (6 107) | 14.7% | (2 021) | 4.9% | (97) | .3% | (636) | 2.3% | (8 861) | 31.7% | (5 327) | 49.6% | (88.1%) |
| Capital assets | (41 468) | (27 972) | (6 107) | 14.7% | (2 021) | 4.9% | (97) | .3% | (636) | 2.3% | (8 861) | 31.7% | (5 327) | 49.6% | (88.1%) |
| **Net Cash from/(used) Investing Activities** | (41 468) | (52 822) | (6 107) | 14.7% | (2 021) | 4.9% | (97) | .2% | (636) | 1.2% | (8 861) | 16.8% | (5 327) | 38.7% | (88.1%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | (9 376) | (22 149) | 22 438 | (239.3%) | (5 021) | 53.6% | 4 663 | (21.1%) | (11 947) | 53.9% | 10 133 | (45.7%) | (18 053) | (236.0%) | (33.8%) |
| Cash/cash equivalents at the year begin: | 21 626 | 31 935 | 10 088 | 46.6% | 32 526 | 150.4% | 27 504 | 86.1% | 32 167 | 100.7% | 10 088 | 31.6% | 48 770 | 33.5% | (34.0%) |
| Cash/cash equivalents at the year end: | 12 249 | 9 786 | 32 526 | 265.5% | 27 504 | 224.5% | 32 167 | 328.7% | 20 220 | 206.6% | 20 220 | 206.6% | 30 717 | 144.0% | (34.2%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 191 | 3.9% | 186 | 3.8% | 178 | 3.7% | 4 319 | 88.6% | 4 874 | 100.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | 191 | 3.9% | 186 | 3.8% | 178 | 3.7% | 4 319 | 88.6% | 4 874 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 145 | 3.5% | 144 | 3.5% | 144 | 3.5% | 3 714 | 89.6% | 4 148 | 85.1% | - | - |
| Business | 10 | 13.0% | 8 | 11.2% | 6 | 8.4% | 51 | 67.4% | 76 | 1.6% | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 36 | 5.5% | 34 | 5.2% | 28 | 4.3% | 554 | 85.1% | 651 | 13.4% | - | - |
| **Total By Customer Group** | 191 | 3.9% | 186 | 3.8% | 178 | 3.7% | 4 319 | 88.6% | 4 874 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 943 | 99.1% | 9 | .9% | - | - | - | - | 952 | 100.0% |
| **Total** | 943 | 99.1% | 9 | .9% | - | - | - | - | 952 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Ndlela | 036 353 0693 |
| Financial Manager | Mr S M I Dube (Acting) | 036 353 0681 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UTHUKELA (DC23)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 422 749 | 427 396 | 70 487 | 16.7% | 130 086 | 30.8% | 106 768 | 25.0% | 67 507 | 15.8% | 374 848 | 87.7% | 6 261 | 112.0% | 978.2% |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 115 658 | 114 642 | 23 318 | 20.2% | 24 913 | 21.5% | 28 863 | 25.2% | 50 415 | 44.0% | 127 509 | 111.2% | 4 752 | 109.0% | 961.0% |
| Service charges - sanitation revenue | 13 958 | 13 958 | - | - | 3 238 | 23.2% | 3 192 | 22.9% | 2 171 | 15.6% | 8 601 | 61.6% | - | - | (100.0%) |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | 928 | 3 777 | - | - | 2 782 | 299.8% | 2 996 | 79.3% | 2 831 | 75.0% | 8 609 | 227.9% | 1 376 | 179.1% | 105.8% |
| Interest earned - outstanding debtors | 16 473 | 16 473 | 7 817 | 47.5% | 6 664 | 40.5% | 7 389 | 44.9% | 5 102 | 31.0% | 26 972 | 163.7% | - | 256.1% | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 275 308 | 278 108 | 38 532 | 14.0% | 91 778 | 33.3% | - | - | 3 891 | 1.4% | 134 201 | 48.3% | - | 108.1% | (100.0%) |
| Other own revenue | 424 | 438 | 820 | 193.3% | 710 | 167.3% | 64 328 | 14 686.9% | 3 097 | 707.1% | 68 956 | 15 743.5% | 134 | 450.2% | 2 215.7% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 407 969 | 438 807 | 49 050 | 12.0% | 132 343 | 32.4% | 120 262 | 27.4% | 70 961 | 16.2% | 372 616 | 84.9% | 16 598 | 36.3% | 327.5% |
| Employee related costs | 118 117 | 119 751 | 25 410 | 21.5% | 32 379 | 27.4% | 27 338 | 22.8% | 18 003 | 15.0% | 103 130 | 86.1% | 8 406 | 76.2% | 114.2% |
| Remuneration of councillors | 5 254 | 5 254 | 1 146 | 21.8% | 1 127 | 21.4% | 1 053 | 20.0% | 765 | 14.6% | 4 091 | 77.9% | 390 | 72.9% | 96.1% |
| Debt impairment | 73 232 | 73 232 | 0 | - | 0 | - | - | - | 0 | - | 1 | - | 0 | - | 7.4% |
| Depreciation and asset impairment | 36 040 | 36 040 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 3 841 | 3 841 | 697 | 18.1% | 1 054 | 27.4% | - | - | - | - | 1 751 | 45.6% | (22) | 23.6% | (100.0%) |
| Bulk purchases | 40 013 | 40 013 | 7 439 | 18.6% | 6 691 | 16.7% | 10 328 | 25.8% | 6 867 | 17.2% | 31 325 | 78.3% | - | - | (100.0%) |
| Other Materials | - | - | 4 | - | - | - | - | - | - | - | 4 | - | - | - | - |
| Contracted services | 37 614 | 44 674 | - | - | 16 770 | 44.6% | 9 426 | 21.1% | 2 975 | 6.7% | 29 171 | 65.3% | (31) | 58.8% | (9 745.5%) |
| Transfers and grants | - | - | - | - | 58 393 | - | 50 940 | - | 29 478 | - | 138 810 | - | - | - | (100.0%) |
| Other expenditure | 93 859 | 116 002 | 14 353 | 15.3% | 15 930 | 17.0% | 21 177 | 18.3% | 12 872 | 11.1% | 64 332 | 55.5% | 7 854 | 27.2% | 63.9% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 14 780 | (11 411) | 21 437 | | (2 257) | | (13 494) | | (3 454) | | 2 233 | | (10 337) | | |
| Transfers recognised - capital | - | 218 503 | 105 587 | - | - | - | - | - | 28 971 | 13.3% | 134 558 | 61.6% | - | 22.4% | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 207 503 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 222 283 | 207 092 | 127 024 | | (2 257) | | (13 494) | | 25 517 | | 136 791 | | (10 337) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 222 283 | 207 092 | 127 024 | | (2 257) | | (13 494) | | 25 517 | | 136 791 | | (10 337) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 222 283 | 207 092 | 127 024 | | (2 257) | | (13 494) | | 25 517 | | 136 791 | | (10 337) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 222 283 | 207 092 | 127 024 | | (2 257) | | (13 494) | | 25 517 | | 136 791 | | (10 337) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 210 208 | 221 198 | 21 878 | 10.4% | 34 648 | 16.5% | 51 145 | 23.1% | 90 647 | 41.0% | 198 318 | 89.7% | 19 363 | 43.1% | 368.1% |
| National Government | 207 503 | 207 503 | 20 728 | 10.0% | 30 133 | 14.5% | 47 474 | 22.9% | 87 876 | 42.3% | 186 211 | 89.7% | 19 229 | 43.2% | 357.0% |
| Provincial Government | - | 11 000 | 1 150 | - | 4 514 | - | 3 671 | 33.4% | 2 771 | 25.2% | 12 107 | 110.1% | - | - | (100.0%) |
| District Municipality | 2 705 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 210 208 | 218 503 | 21 878 | 10.4% | 34 648 | 16.5% | 51 145 | 23.4% | 90 647 | 41.5% | 198 318 | 90.8% | 19 229 | 43.2% | 371.4% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 2 695 | - | - | - | - | - | - | - | - | - | - | 134 | 38.5% | (100.0%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 210 208 | 221 198 | 21 878 | 10.4% | 34 648 | 16.5% | 51 145 | 23.1% | 90 647 | 41.0% | 198 318 | 89.7% | 19 363 | 43.1% | 368.1% |
| Governance and Administration | 65 | 595 | 9 | 14.6% | 3 | 4.9% | - | - | 3 | .6% | 16 | 2.7% | 10 | 60.7% | (66.5%) |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | - | 61.8% | - |
| Budget & Treasury Office | 35 | 575 | - | - | - | - | - | - | 0 | .1% | 0 | .1% | - | 36.3% | (100.0%) |
| Corporate Services | 30 | 20 | 9 | 31.6% | 3 | 10.6% | - | - | 3 | 14.8% | 16 | 78.0% | 10 | 50.6% | (70.8%) |
| Community and Public Safety | 100 | 100 | 1 | .6% | - | - | - | - | - | - | 1 | .6% | - | - | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | 100 | 100 | 1 | .6% | - | - | - | - | - | - | 1 | .6% | - | - | - |
| Economic and Environmental Services | 210 043 | 13 833 | 432 | .2% | - | - | 310 | 2.2% | 24 | .2% | 767 | 5.5% | - | .3% | (100.0%) |
| Planning and Development | 210 043 | 13 833 | 432 | .2% | - | - | 310 | 2.2% | 24 | .2% | 767 | 5.5% | - | .3% | (100.0%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | 206 670 | 21 436 | - | 34 644 | - | 50 835 | 24.6% | 90 619 | 43.8% | 197 535 | 95.6% | 19 353 | 1 738.0% | 368.2% |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | 206 670 | 12 891 | - | 21 083 | - | 30 783 | 14.9% | 80 032 | 38.7% | 144 789 | 70.1% | 19 353 | 1 738.0% | 313.5% |
| Waste Water Management | - | - | 8 545 | - | 13 562 | - | 20 051 | - | 10 587 | - | 52 746 | - | - | - | (100.0%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 630 252 | 645 899 | 169 445 | 26.9% | 222 557 | 35.3% | 196 465 | 30.4% | 63 464 | 9.8% | 651 931 | 100.9% | 6 261 | 71 712.5% | 913.6% |
| Ratepayers and other | 130 968 | 118 263 | 26 753 | 20.4% | 28 825 | 22.0% | 32 937 | 27.9% | 51 860 | 43.9% | 140 375 | 118.7% | 4 885 | 110 968.5% | 961.5% |
| Government - operating | 275 308 | 278 108 | 107 901 | 39.2% | 107 983 | 39.2% | 66 153 | 23.8% | 200 | .1% | 282 237 | 101.5% | - | 85 819.5% | (100.0%) |
| Government - capital | 207 503 | 218 503 | 26 975 | 13.0% | 76 303 | 36.8% | 85 580 | 39.2% | - | - | 188 858 | 86.4% | - | 22 010.4% | - |
| Interest | 16 473 | 31 025 | 7 817 | 47.5% | 9 446 | 57.3% | 11 795 | 38.0% | 11 403 | 36.8% | 40 461 | 130.4% | 1 376 | 241 367.1% | 728.9% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (434 824) | (403 987) | (54 001) | 12.4% | (105 247) | 24.2% | (87 348) | 21.6% | (98 357) | 24.3% | (344 953) | 85.4% | (16 598) | 53 194.4% | 492.6% |
| Suppliers and employees | (430 983) | (400 146) | (54 001) | 12.5% | (104 193) | 24.2% | (87 345) | 21.8% | (98 357) | 24.6% | (343 897) | 85.9% | (16 620) | 53 225.9% | 491.8% |
| Finance charges | (3 841) | (3 841) | - | - | (1 054) | 27.5% | (2) | .1% | - | - | (1 057) | 27.5% | 22 | 50 233.7% | (100.0%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 195 428 | 241 912 | 115 444 | 59.1% | 117 310 | 60.0% | 109 117 | 45.1% | (34 894) | (14.4%) | 306 978 | 126.9% | (10 337) | 109 267.1% | 237.6% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | 8 191 | - | - | - | - | - | - | - | 8 191 | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | 8 191 | - | - | - | - | - | - | - | 8 191 | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (210 208) | (221 198) | (441) | .2% | (59) | - | (341) | .2% | (118) | .1% | (959) | .4% | (70) | 32 078.5% | 68.0% |
| Capital assets | (210 208) | (221 198) | (441) | .2% | (59) | - | (341) | .2% | (118) | .1% | (959) | .4% | (70) | 32 078.5% | 68.0% |
| Net Cash from/(used) Investing Activities | (210 208) | (221 198) | 7 749 | (3.7%) | (59) | - | (341) | .2% | (118) | .1% | 7 231 | (3.3%) | (70) | 32 078.5% | 68.0% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | 115 | - | 80 | - | 87 | - | 51 | - | 334 | - | 20 | - | 156.3% |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | 115 | - | 80 | - | 87 | - | 51 | - | 334 | - | 20 | - | 156.3% |
| Payments | - | - | - | - | - | - | (1 909) | - | - | - | (1 909) | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | (1 909) | - | - | - | (1 909) | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | 115 | - | 80 | - | (1 822) | - | 51 | - | (1 576) | - | 20 | - | 156.3% |
| Net Increase/(Decrease) in cash held | (14 781) | 20 714 | 123 309 | (834.3%) | 117 331 | (793.8%) | 106 953 | 516.3% | (34 960) | (168.8%) | 312 633 | 1 509.3% | (10 387) | - | 236.6% |
| Cash/cash equivalents at the year begin: | 716 378 | 103 184 | 84 184 | 11.8% | 207 493 | 29.0% | 324 824 | 314.8% | 431 777 | 418.5% | 84 184 | 81.6% | 137 311 | (3 737 967.6%) | 214.5% |
| Cash/cash equivalents at the year end: | 701 597 | 123 898 | 207 493 | 29.6% | 324 824 | 46.3% | 431 777 | 348.5% | 396 817 | 320.3% | 396 817 | 320.3% | 126 924 | 59 588 936.2% | 212.6% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 13 306 | 2.6% | 15 698 | 3.1% | 14 633 | 2.9% | 464 469 | 91.4% | 508 106 | 95.4% | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | 1 969 | 8.1% | 2 | - | 22 354 | 91.9% | 24 325 | 4.6% | - | - |
| Total By Income Source | 13 306 | 2.5% | 17 667 | 3.3% | 14 634 | 2.7% | 486 823 | 91.4% | 532 431 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 2 661 | 2.5% | 3 533 | 3.3% | 2 927 | 2.7% | 97 365 | 91.4% | 106 486 | 20.0% | - | - |
| Business | 3 992 | 2.5% | 5 300 | 3.3% | 4 390 | 2.7% | 146 047 | 91.4% | 159 729 | 30.0% | - | - |
| Households | 6 653 | 2.5% | 8 833 | 3.3% | 7 317 | 2.7% | 243 412 | 91.4% | 266 215 | 50.0% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 13 306 | 2.5% | 17 667 | 3.3% | 14 634 | 2.7% | 486 823 | 91.4% | 532 431 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 1 461 | 100.0% | - | - | - | - | - | - | 1 461 | 15.0% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 1 034 | 100.0% | - | - | - | - | - | - | 1 034 | 10.6% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 1 051 | 100.0% | - | - | - | - | - | - | 1 051 | 10.8% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 439 | 16.9% | 307 | 11.8% | 206 | 8.0% | 1 638 | 63.3% | 2 589 | 26.6% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 3 610 | 100.0% | - | - | - | - | - | - | 3 610 | 37.0% |
| Total | 7 595 | 77.9% | 307 | 3.1% | 206 | 2.1% | 1 638 | 16.8% | 9 745 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr M M Sithole (acting) | 036 638 5100 |
| Financial Manager | Mr J N Madondo | 036 638 5100 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ENDUMENI (KZN241)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 197 868 | 199 423 | 60 119 | 30.4% | 49 255 | 24.9% | 47 846 | 24.0% | 39 889 | 20.0% | 197 109 | 98.8% | 35 797 | 95.6% | 11.4% |
| Property rates | 41 840 | 41 840 | 16 713 | 39.9% | 9 561 | 22.9% | 9 596 | 22.9% | 9 584 | 22.9% | 45 454 | 108.6% | 9 706 | 117.6% | (1.2%) |
| Property rates - penalties and collection charges | 6 110 | 6 110 | 1 427 | 23.4% | 1 561 | 25.5% | 1 613 | 26.4% | 1 591 | 26.0% | 6 191 | 101.3% | 1 403 | 96.4% | 13.4% |
| Service charges - electricity revenue | 86 798 | 86 798 | 22 596 | 26.0% | 20 083 | 23.1% | 19 225 | 22.1% | 20 479 | 23.6% | 82 383 | 94.9% | 18 715 | - | 9.4% |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 11 040 | 12 153 | 3 330 | 30.2% | 3 330 | 30.2% | 3 332 | 27.4% | 3 334 | 27.4% | 13 326 | 109.7% | 3 038 | - | 9.8% |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 1 458 | 1 458 | 329 | 22.5% | 314 | 21.5% | 319 | 21.9% | 288 | 19.8% | 1 249 | 85.7% | 406 | 105.8% | (29.1%) |
| Interest earned - external investments | 1 800 | 1 800 | 485 | 26.9% | 467 | 26.0% | 519 | 28.8% | 488 | 27.1% | 1 959 | 108.9% | 541 | 105.7% | (9.8%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 360 | 360 | 98 | 27.3% | 175 | 48.6% | 136 | 37.8% | 122 | 33.8% | 531 | 147.5% | 100 | 68.3% | 21.4% |
| Licences and permits | 2 794 | 3 588 | 1 015 | 36.3% | 968 | 34.7% | 1 206 | 33.6% | 1 101 | 30.7% | 4 291 | 119.6% | 1 027 | 170.1% | 7.3% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 43 412 | 43 856 | 13 660 | 31.5% | 12 468 | 28.7% | 11 597 | 26.4% | 2 665 | 6.1% | 40 389 | 92.1% | 101 | 113.3% | 2 541.9% |
| Other own revenue | 2 257 | 1 461 | 467 | 20.7% | 328 | 14.6% | 304 | 20.8% | 236 | 16.2% | 1 336 | 91.4% | 759 | 9.0% | (68.9%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 197 459 | 203 353 | 43 055 | 21.8% | 41 590 | 21.1% | 41 358 | 20.3% | 40 795 | 20.1% | 166 799 | 82.0% | 37 189 | 93.5% | 9.7% |
| Employee related costs | 77 303 | 77 485 | 15 469 | 20.0% | 17 561 | 22.7% | 17 191 | 22.2% | 16 090 | 20.8% | 66 310 | 85.6% | 14 642 | 95.8% | 9.9% |
| Remuneration of councillors | 2 901 | 2 901 | 696 | 24.0% | 684 | 23.6% | 813 | 28.0% | 735 | 25.3% | 2 928 | 100.9% | 673 | 97.2% | 9.2% |
| Debt impairment | 800 | 1 360 | 200 | 25.0% | 200 | 25.0% | 200 | 14.7% | 200 | 14.7% | 800 | 58.8% | - | - | (100.0%) |
| Depreciation and asset impairment | 6 450 | 9 898 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 1 728 | 1 728 | 771 | 44.6% | - | - | 723 | 41.8% | - | - | 1 494 | 86.5% | 0 | 99.7% | (100.0%) |
| Bulk purchases | 64 335 | 64 335 | 17 555 | 27.3% | 12 809 | 19.9% | 11 090 | 17.2% | 11 120 | 17.3% | 52 573 | 81.7% | 10 293 | 88.7% | 8.0% |
| Other Materials | 332 | 332 | 66 | 19.8% | 90 | 27.0% | 92 | 27.6% | 86 | 26.0% | 333 | 100.4% | - | - | (100.0%) |
| Contracted services | 7 670 | 7 770 | 1 437 | 18.7% | 2 075 | 27.1% | 1 812 | 23.3% | 2 581 | 33.2% | 7 905 | 101.7% | - | - | (100.0%) |
| Transfers and grants | 3 435 | 1 780 | 394 | 11.5% | 497 | 14.5% | 343 | 19.3% | 333 | 18.7% | 1 567 | 88.0% | - | - | (100.0%) |
| Other expenditure | 32 505 | 34 353 | 6 469 | 19.9% | 7 675 | 23.6% | 9 095 | 26.5% | 9 651 | 28.1% | 32 890 | 95.7% | 11 581 | 157.2% | (16.7%) |
| Loss on disposal of PPE | - | 1 412 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 409 | (3 930) | 17 064 | | 7 665 | | 6 488 | | (907) | | 30 310 | | (1 392) | | |
| Transfers recognised - capital | 12 434 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 12 843 | (3 930) | 17 064 | | 7 665 | | 6 488 | | (907) | | 30 310 | | (1 392) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 12 843 | (3 930) | 17 064 | | 7 665 | | 6 488 | | (907) | | 30 310 | | (1 392) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 12 843 | (3 930) | 17 064 | | 7 665 | | 6 488 | | (907) | | 30 310 | | (1 392) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 12 843 | (3 930) | 17 064 | | 7 665 | | 6 488 | | (907) | | 30 310 | | (1 392) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 28 243 | 28 242 | 307 | 1.1% | 3 059 | 10.8% | 3 896 | 13.8% | 12 299 | 43.5% | 19 561 | 69.3% | 3 463 | 50.6% | 255.1% |
| National Government | 12 434 | 12 434 | - | - | 2 453 | 19.7% | 3 223 | 25.9% | 6 758 | 54.3% | 12 434 | 100.0% | - | 64.3% | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 12 434 | 12 434 | - | - | 2 453 | 19.7% | 3 223 | 25.9% | 6 758 | 54.3% | 12 434 | 100.0% | - | 64.3% | (100.0%) |
| Borrowing | 1 700 | 1 700 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 14 109 | 14 108 | 307 | 2.2% | 606 | 4.3% | 672 | 4.8% | 5 541 | 39.3% | 7 127 | 50.5% | 3 463 | 55.4% | 60.0% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 28 243 | 28 242 | 307 | 1.1% | 3 059 | 10.8% | 3 896 | 13.8% | 12 299 | 43.5% | 19 561 | 69.3% | 3 463 | 50.6% | 255.1% |
| Governance and Administration | 28 243 | 28 242 | - | - | 23 | .1% | 4 | - | 13 | - | 40 | .1% | 978 | 38.0% | (98.6%) |
| Executive & Council | - | - | - | - | 10 | - | - | - | - | - | 10 | - | 433 | 58.6% | (100.0%) |
| Budget & Treasury Office | 28 243 | 28 242 | - | - | 7 | - | 2 | - | - | - | 10 | - | 5 | 49.3% | (100.0%) |
| Corporate Services | - | - | - | - | 6 | - | 1 | - | 13 | - | 21 | - | 540 | 24.9% | (97.5%) |
| Community and Public Safety | - | - | 301 | - | 575 | - | 79 | - | 959 | - | 1 914 | - | 203 | 7.1% | 371.5% |
| Community & Social Services | - | - | 301 | - | 575 | - | 79 | - | 877 | - | 1 832 | - | 203 | 38.4% | 331.5% |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | 81 | - | 81 | - | - | .3% | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | 2 453 | - | 3 261 | - | 10 551 | - | 16 265 | - | 1 715 | 80.7% | 515.0% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | 2 453 | - | 3 261 | - | 10 551 | - | 16 265 | - | 1 715 | 84.6% | 515.0% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | 6 | - | 8 | - | 552 | - | 776 | - | 1 342 | - | 566 | 18.5% | 37.1% |
| Electricity | - | - | 6 | - | 8 | - | 548 | - | 776 | - | 1 338 | - | 314 | 17.1% | 147.2% |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | 4 | - | - | - | 4 | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | 252 | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 174 689 | 175 133 | 98 158 | 56.2% | 97 808 | 56.0% | 69 072 | 39.4% | 70 588 | 40.3% | 335 626 | 191.6% | 60 106 | 167.0% | 17.4% |
| Ratepayers and other | 117 043 | 117 043 | 97 673 | 83.5% | 85 078 | 72.7% | 60 466 | 51.7% | 70 100 | 59.9% | 313 317 | 267.7% | 59 565 | 219.6% | 17.7% |
| Government - operating | 43 412 | 43 856 | - | - | 12 262 | 28.2% | 8 089 | 18.4% | - | - | 20 351 | 46.4% | - | 48.0% | - |
| Government - capital | 12 434 | 12 434 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | 1 800 | 1 800 | 485 | 26.9% | 467 | 26.0% | 517 | 28.7% | 488 | 27.1% | 1 958 | 108.8% | 541 | 105.7% | (9.8%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (183 210) | (183 654) | (99 471) | 54.3% | (94 999) | 51.9% | (70 818) | 38.6% | (61 295) | 33.4% | (326 583) | 177.8% | (58 957) | 194.7% | 4.0% |
| Suppliers and employees | (178 047) | (178 294) | (98 700) | 55.4% | (94 999) | 53.4% | (70 095) | 39.3% | (61 295) | 34.4% | (325 089) | 182.3% | (58 957) | 199.1% | 4.0% |
| Finance charges | (1 728) | (1 753) | (771) | 44.6% | - | - | (723) | 41.2% | - | - | (1 494) | 85.2% | - | 99.7% | - |
| Transfers and grants | (3 435) | (3 607) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | (8 521) | (8 521) | (1 313) | 15.4% | 2 809 | (33.0%) | (1 746) | 20.5% | 9 294 | (109.1%) | 9 043 | (106.1%) | 1 149 | 19.3% | 708.7% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 72 | 72 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | 70 | 70 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 2 | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (26 830) | (26 830) | (307) | 1.1% | (607) | 2.3% | (672) | 2.5% | (5 485) | 20.4% | (7 072) | 26.4% | (3 463) | 16.8% | 58.4% |
| Capital assets | (26 830) | (26 830) | (307) | 1.1% | (607) | 2.3% | (672) | 2.5% | (5 485) | 20.4% | (7 072) | 26.4% | (3 463) | 16.8% | 58.4% |
| Net Cash from/(used) Investing Activities | (26 759) | (26 758) | (307) | 1.1% | (607) | 2.3% | (672) | 2.5% | (5 485) | 20.5% | (7 072) | 26.4% | (3 463) | 16.8% | 58.4% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 1 793 | 1 793 | 99 | 5.5% | 29 | 1.6% | 19 | 1.1% | 205 | 11.4% | 352 | 19.6% | 143 | - | 43.5% |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 1 700 | 1 700 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 93 | 93 | 99 | 106.3% | 29 | 30.8% | 19 | 20.9% | 205 | 220.2% | 352 | 378.2% | 143 | - | 43.5% |
| Payments | (1 337) | (1 337) | (612) | 45.7% | - | - | (660) | 49.3% | - | - | (1 271) | 95.1% | - | - | - |
| Repayment of borrowing | (1 337) | (1 337) | (612) | 45.7% | - | - | (660) | 49.3% | - | - | (1 271) | 95.1% | - | - | - |
| Net Cash from/(used) Financing Activities | 456 | 456 | (513) | (112.6%) | 29 | 6.3% | (640) | (140.5%) | 205 | 45.0% | (920) | (201.9%) | 143 | - | 43.5% |
| Net Increase/(Decrease) in cash held | (34 824) | (34 823) | (2 133) | 6.1% | 2 230 | (6.4%) | (3 059) | 8.8% | 4 013 | (11.5%) | 1 051 | (3.0%) | (2 171) | 14.3% | (284.8%) |
| Cash/cash equivalents at the year begin: | 39 237 | 39 237 | 909 | 2.3% | (1 224) | (3.1%) | 1 006 | 2.6% | (2 053) | (5.2%) | 909 | 2.3% | 3 080 | 4.8% | (166.7%) |
| Cash/cash equivalents at the year end: | 4 413 | 4 414 | (1 224) | (27.7%) | 1 006 | 22.8% | (2 053) | (46.5%) | 1 960 | 44.4% | 1 960 | 44.4% | 909 | 4.0% | 115.6% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 3 810 | 72.7% | 348 | 6.6% | 51 | 1.0% | 1 029 | 19.6% | 5 237 | 6.2% | - | - |
| Property Rates | 2 433 | 8.5% | 688 | 2.4% | 519 | 1.8% | 25 137 | 87.4% | 28 777 | 34.2% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 1 016 | 7.1% | 433 | 3.0% | 316 | 2.2% | 12 626 | 87.7% | 14 392 | 17.1% | - | - |
| Other | 991 | 2.8% | 486 | 1.4% | 455 | 1.3% | 33 712 | 94.6% | 35 644 | 42.4% | - | - |
| Total By Income Source | 8 250 | 9.8% | 1 955 | 2.3% | 1 341 | 1.6% | 72 503 | 86.3% | 84 049 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 834 | 21.3% | 334 | 8.5% | 147 | 3.8% | 2 594 | 66.3% | 3 909 | 4.7% | - | - |
| Business | 3 883 | 52.4% | 199 | 2.7% | 4 | 1% | 3 327 | 44.9% | 7 413 | 8.8% | - | - |
| Households | 3 317 | 4.7% | 1 305 | 1.8% | 1 076 | 1.5% | 65 320 | 92.0% | 71 018 | 84.5% | - | - |
| Other | 216 | 12.6% | 117 | 6.8% | 114 | 6.7% | 1 263 | 73.9% | 1 709 | 2.0% | - | - |
| Total By Customer Group | 8 250 | 9.8% | 1 955 | 2.3% | 1 341 | 1.6% | 72 503 | 86.3% | 84 049 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 5 253 | 100.0% | - | - | - | - | - | - | 5 253 | 21.6% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 589 | 100.0% | - | - | - | - | - | - | 589 | 2.4% |
| VAT (output less input) | 346 | 100.0% | - | - | - | - | - | - | 346 | 1.4% |
| Pensions / Retirement | 806 | 100.0% | - | - | - | - | - | - | 806 | 3.3% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 3 338 | 100.0% | - | - | - | - | - | - | 3 338 | 13.7% |
| Auditor-General | 90 | 100.0% | - | - | - | - | - | - | 90 | .4% |
| Other | 13 874 | 100.0% | - | - | - | - | - | - | 13 874 | 57.1% |
| Total | 24 297 | 100.0% | - | - | - | - | - | - | 24 297 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr PG Mabilisa | 034 212 2121 |
| Financial Manager | Mr I Grisdale | 034 212 2121 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NQUTHU (KZN242)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 118 275 | 110 932 | 35 341 | 29.9% | 29 850 | 25.2% | 47 278 | 42.6% | 5 194 | 4.7% | 117 663 | 106.1% | 4 721 | 70.8% | 10.0% |
| Property rates | 16 143 | 16 143 | 758 | 4.7% | 22 | .1% | 10 263 | 63.6% | 44 | .3% | 11 086 | 68.7% | 533 | 116.9% | (91.8%) |
| Property rates - penalties and collection charges | 484 | 484 | 45 | 9.2% | 47 | 9.7% | 51 | 10.6% | - | - | 143 | 29.6% | - | 130.9% | - |
| Service charges - electricity revenue | 11 500 | - | 1 772 | 15.4% | 1 980 | 17.2% | 3 588 | - | 2 303 | - | 9 643 | - | 2 044 | - | 12.6% |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 4 098 | - | 644 | 15.7% | 2 387 | 58.3% | 1 402 | - | (1 932) | - | 2 502 | - | 849 | - | (327.4%) |
| Service charges - other | 7 027 | 15 598 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 509 | 509 | 92 | 18.1% | 504 | 98.9% | 202 | 39.6% | 120 | 23.7% | 918 | 180.3% | 100 | 75.8% | 20.6% |
| Interest earned - external investments | 600 | 2 468 | 452 | 75.3% | 1 026 | 170.9% | 583 | 23.6% | 1 287 | 52.1% | 3 347 | 135.6% | 784 | 359.5% | 64.1% |
| Interest earned - outstanding debtors | 389 | 389 | 46 | 11.7% | 72 | 18.6% | 52 | 13.3% | 84 | 21.6% | 253 | 65.1% | 40 | - | 109.3% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 200 | 50 | 17 | 8.5% | 6 | 3.1% | 31 | 62.4% | 15 | 29.7% | 69 | 138.2% | 13 | 41.9% | 18.3% |
| Licences and permits | 100 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | 347 | - | 347 | - | - | - | (100.0%) |
| Transfers recognised - operational | 75 693 | 74 972 | 30 169 | 39.9% | 23 433 | 31.0% | 30 844 | 41.1% | 2 606 | 3.5% | 87 052 | 116.1% | 215 | 61.7% | 1 111.3% |
| Other own revenue | 1 531 | 319 | 180 | 11.8% | 372 | 24.3% | 263 | 82.3% | 321 | 100.7% | 1 136 | 356.2% | 142 | 187.3% | 125.6% |
| Gains on disposal of PPE | - | - | 1 167 | - | - | - | - | - | - | - | 1 167 | - | - | - | - |
| Operating Expenditure | 118 265 | 110 932 | 23 102 | 19.5% | 30 807 | 26.0% | 33 374 | 30.1% | 21 276 | 19.2% | 108 559 | 97.9% | 31 792 | 90.3% | (33.1%) |
| Employee related costs | 28 500 | 27 805 | 5 070 | 17.8% | 6 835 | 24.0% | 8 589 | 30.9% | 5 628 | 20.2% | 26 122 | 93.9% | 4 446 | 76.4% | 26.6% |
| Remuneration of councillors | 7 159 | 7 159 | 1 663 | 23.2% | 1 662 | 23.2% | 3 195 | 44.6% | 1 861 | 26.0% | 8 381 | 117.1% | 1 673 | 92.5% | 11.2% |
| Debt impairment | 1 200 | 1 200 | - | - | - | - | - | - | - | - | - | - | 6 000 | 240.0% | (100.0%) |
| Depreciation and asset impairment | 4 100 | 4 100 | - | - | - | - | - | - | - | - | - | - | 3 900 | 79.6% | (100.0%) |
| Finance charges | 221 | 221 | - | - | - | - | (103) | (46.7%) | (256) | (115.6%) | (359) | (162.3%) | - | - | (100.0%) |
| Bulk purchases | 16 500 | 16 500 | 4 806 | 29.1% | 3 309 | 20.1% | 5 415 | 32.8% | 3 305 | 20.0% | 16 835 | 102.0% | 2 283 | 109.3% | 44.8% |
| Other Materials | 1 807 | 1 807 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 5 141 | 5 241 | 1 270 | 24.7% | 1 060 | 20.6% | 972 | 18.5% | 900 | 17.2% | 4 202 | 80.2% | 404 | 30.1% | 123.0% |
| Transfers and grants | 3 000 | 3 300 | 6 985 | 232.8% | 6 549 | 218.3% | 7 469 | 226.3% | 3 540 | 107.3% | 24 543 | 743.7% | 336 | 131.2% | 954.0% |
| Other expenditure | 50 636 | 43 599 | 3 309 | 6.5% | 11 391 | 22.5% | 7 838 | 18.0% | 6 605 | 15.1% | 29 142 | 66.8% | 12 750 | 82.5% | (48.2%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | (308) | - | (308) | - | - | - | (100.0%) |
| Surplus/(Deficit) | 10 | 0 | 12 239 | | (957) | | 13 904 | | (16 081) | | 9 105 | | (27 071) | | |
| Transfers recognised - capital | 37 388 | - | 12 636 | 33.8% | 1 946 | 5.2% | 11 952 | - | 22 080 | - | 48 614 | - | 8 436 | 114.8% | 161.7% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 37 398 | 0 | 24 875 | | 989 | | 25 856 | | 5 999 | | 57 719 | | (18 635) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 37 398 | 0 | 24 875 | | 989 | | 25 856 | | 5 999 | | 57 719 | | (18 635) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 37 398 | 0 | 24 875 | | 989 | | 25 856 | | 5 999 | | 57 719 | | (18 635) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 37 398 | 0 | 24 875 | | 989 | | 25 856 | | 5 999 | | 57 719 | | (18 635) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 47 198 | 47 198 | 9 048 | 19.2% | 19 248 | 40.8% | 8 032 | 17.0% | 13 569 | 28.7% | 49 897 | 105.7% | 9 062 | 123.9% | 49.7% |
| National Government | 35 498 | 35 498 | 4 119 | 11.6% | 10 929 | 30.8% | 3 276 | 9.2% | 11 439 | 32.2% | 29 762 | 83.8% | 4 735 | 106.7% | 141.6% |
| Provincial Government | 1 890 | 1 890 | 4 809 | 254.4% | 3 065 | 162.2% | 161 | 8.5% | 1 467 | 77.6% | 9 502 | 502.7% | 3 193 | 123.4% | (54.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 37 388 | 37 388 | 8 927 | 23.9% | 13 994 | 37.4% | 3 436 | 9.2% | 12 906 | 34.5% | 39 264 | 105.0% | 7 928 | 109.7% | 62.8% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 9 810 | 9 810 | 120 | 1.2% | 5 254 | 53.6% | 4 595 | 46.8% | 663 | 6.8% | 10 633 | 108.4% | 1 134 | - | (41.5%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 47 198 | 47 198 | 9 048 | 19.2% | 19 248 | 40.8% | 8 032 | 17.0% | 13 569 | 28.7% | 49 897 | 105.7% | 9 062 | 120.3% | 49.7% |
| Governance and Administration | 2 821 | 2 821 | 9 048 | 320.7% | 19 248 | 682.3% | 8 032 | 284.7% | 13 569 | 481.0% | 49 897 | 1 768.8% | 9 062 | 120.3% | 49.7% |
| Executive & Council | 780 | 780 | 9 048 | 1 160.0% | 19 248 | 2 467.7% | 8 032 | 1 029.7% | 13 569 | 1 739.7% | 49 897 | 6 397.1% | 8 942 | 119.2% | 51.7% |
| Budget & Treasury Office | 661 | 661 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | 1 380 | 1 380 | - | - | - | - | - | - | - | - | - | - | 120 | - | (100.0%) |
| Community and Public Safety | 4 498 | 4 498 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | 4 498 | 4 498 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 29 529 | 29 529 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | 29 529 | 29 529 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 10 350 | 10 350 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 10 100 | 10 100 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 250 | 250 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| **Receipts** | 161 966 | 161 965 | 71 613 | 44.2% | 62 013 | 38.3% | 32 826 | 20.3% | 20 973 | 12.9% | 187 424 | 115.7% | 12 874 | 106.5% | 62.9% |
| Ratepayers and other | 47 895 | 48 284 | 6 166 | 12.9% | 8 572 | 17.9% | 3 502 | 7.3% | 4 653 | 9.6% | 22 893 | 47.4% | 2 836 | 73.8% | 64.0% |
| Government - operating | 75 693 | 75 693 | 56 031 | 74.0% | 37 175 | 49.1% | 19 152 | 25.3% | 340 | .4% | 112 698 | 148.9% | 800 | 134.9% | (57.5%) |
| Government - capital | 37 388 | 37 388 | 9 072 | 24.3% | 15 105 | 40.4% | 8 852 | 23.7% | 14 703 | 39.3% | 47 732 | 127.7% | 8 507 | 60.4% | 72.8% |
| Interest | 989 | 600 | 344 | 34.8% | 1 161 | 117.4% | 1 319 | 219.9% | 1 278 | 212.9% | 4 102 | 683.7% | 731 | 839.3% | 74.8% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | (90 822) | (90 822) | (17 258) | 19.0% | (21 094) | 23.2% | (11 594) | 12.8% | (18 766) | 20.7% | (68 713) | 75.7% | (23 596) | 99.7% | (20.5%) |
| Suppliers and employees | (90 601) | (90 601) | (17 258) | 19.0% | (21 094) | 23.3% | (11 594) | 12.8% | (18 766) | 20.7% | (68 713) | 75.8% | (23 308) | 138.0% | (19.5%) |
| Finance charges | (221) | - | - | - | - | - | - | - | - | - | - | - | - | 20.5% | - |
| Transfers and grants | - | (221) | - | - | - | - | - | - | - | - | - | - | (288) | 38.5% | (100.0%) |
| **Net Cash from/(used) Operating Activities** | 71 143 | 71 143 | 54 355 | 76.4% | 40 919 | 57.5% | 21 231 | 29.8% | 2 206 | 3.1% | 118 711 | 166.9% | (10 722) | 121.8% | (120.6%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | (47 198) | (47 198) | (9 072) | 19.2% | (15 105) | 32.0% | (8 852) | 18.8% | (11 168) | 23.7% | (44 197) | 93.6% | (8 507) | - | 31.3% |
| Capital assets | (47 198) | (47 198) | (9 072) | 19.2% | (15 105) | 32.0% | (8 852) | 18.8% | (11 168) | 23.7% | (44 197) | 93.6% | (8 507) | - | 31.3% |
| **Net Cash from/(used) Investing Activities** | (47 198) | (47 198) | (9 072) | 19.2% | (15 105) | 32.0% | (8 852) | 18.8% | (11 168) | 23.7% | (44 197) | 93.6% | (8 507) | - | 31.3% |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| **Receipts** | 38 | 38 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 38 | 38 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | (763) | (763) | (129) | 16.9% | (292) | 38.2% | - | - | (420) | 55.1% | (841) | 110.2% | (292) | - | 44.2% |
| Repayment of borrowing | (763) | (763) | (129) | 16.9% | (292) | 38.2% | - | - | (420) | 55.1% | (841) | 110.2% | (292) | - | 44.2% |
| **Net Cash from/(used) Financing Activities** | (725) | (726) | (129) | 17.8% | (292) | 40.2% | - | - | (420) | 57.9% | (841) | 115.9% | (292) | - | 44.2% |
| **Net Increase/(Decrease) in cash held** | 23 220 | 23 220 | 45 154 | 194.5% | 25 522 | 109.9% | 12 379 | 53.3% | (9 382) | (40.4%) | 73 673 | 317.3% | (19 521) | 60.7% | (51.9%) |
| Cash/cash equivalents at the year begin: | 17 034 | 32 456 | 9 949 | 58.4% | 55 103 | 323.5% | 80 625 | 248.4% | 93 004 | 286.6% | 9 949 | 30.7% | 54 769 | 40.9% | 69.8% |
| Cash/cash equivalents at the year end: | 40 254 | 55 675 | 55 103 | 136.9% | 80 625 | 200.3% | 93 004 | 167.0% | 83 622 | 150.2% | 83 622 | 150.2% | 35 248 | 51.3% | 137.2% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 157 | 10.5% | 116 | 7.7% | 41 | 2.7% | 1 191 | 79.1% | 1 506 | 14.8% | - | - |
| Property Rates | 186 | 5.0% | 28 | .8% | 174 | 4.7% | 3 306 | 89.5% | 3 694 | 36.4% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 159 | 3.5% | 149 | 3.3% | 141 | 3.1% | 4 094 | 90.1% | 4 542 | 44.8% | - | - |
| Other | 27 | 6.5% | 19 | 4.6% | 17 | 4.1% | 345 | 84.8% | 407 | 4.0% | - | - |
| **Total By Income Source** | 529 | 5.2% | 312 | 3.1% | 372 | 3.7% | 8 936 | 88.1% | 10 148 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 259 | 10.3% | 82 | 3.3% | 149 | 5.9% | 2 025 | 80.5% | 2 514 | 24.8% | - | - |
| Business | 29 | 1.8% | 27 | 1.7% | 48 | 3.0% | 1 529 | 93.6% | 1 633 | 16.1% | - | - |
| Households | 220 | 4.0% | 188 | 3.4% | 160 | 2.9% | 4 990 | 89.8% | 5 558 | 54.8% | - | - |
| Other | 20 | 4.5% | 15 | 3.4% | 15 | 3.3% | 393 | 88.8% | 442 | 4.4% | - | - |
| **Total By Customer Group** | 529 | 5.2% | 312 | 3.1% | 372 | 3.7% | 8 936 | 88.1% | 10 148 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 265 | 100.0% | - | - | - | - | - | - | 265 | 14.1% |
| VAT (output less input) | 729 | 100.0% | - | - | - | - | - | - | 729 | 38.8% |
| Pensions / Retirement | 215 | 100.0% | - | - | - | - | - | - | 215 | 11.4% |
| Loan repayments | 292 | 100.0% | - | - | - | - | - | - | 292 | 15.5% |
| Trade Creditors | 379 | 100.0% | - | - | - | - | - | - | 379 | 20.2% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | 1 879 | 100.0% | - | - | - | - | - | - | 1 879 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | B P Gumbi | 034 271 6112 |
| Financial Manager | W S Mpanza | 034 271 6121 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MSINGA (KZN244)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 77 136 | 92 497 | 195 | .3% | 399 | .5% | - | - | 34 693 | 37.5% | 35 286 | 38.1% | 3 966 | 33.2% | 774.7% |
| Property rates | 500 | 500 | 110 | 22.1% | 110 | 22.1% | - | - | 74 | 14.7% | 294 | 58.8% | 110 | 109.1% | (33.3%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | (2) | - | - | - | - | - | - | - | (2) | - | 3 | - | (100.0%) |
| Service charges - refuse revenue | 26 | 266 | 3 | 13.7% | 5 | 20.5% | - | - | - | - | 9 | 3.3% | 2 | - | (100.0%) |
| Service charges - other | 128 | 128 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 12 | 112 | 45 | 390.4% | 40 | 347.4% | - | - | 1 478 | 1 319.6% | 1 563 | 1 395.4% | 26 | 506.7% | 5 498.4% |
| Interest earned - external investments | 3 650 | 3 650 | - | - | - | - | - | - | - | - | - | - | 3 279 | 89.9% | (100.0%) |
| Interest earned - outstanding debtors | - | - | 8 | - | - | - | - | - | 567 | - | 575 | - | - | - | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 72 791 | 85 611 | 12 | - | 240 | .3% | - | - | 32 574 | 38.0% | 32 826 | 38.3% | 545 | 29.9% | 5 876.0% |
| Other own revenue | 30 | 2 230 | 18 | 60.1% | 3 | 11.4% | - | - | - | - | 21 | 1.0% | - | - | - |
| Gains on disposal of PPE | - | - | 0 | - | - | - | - | - | - | - | 0 | - | - | - | - |
| Operating Expenditure | 72 736 | 88 758 | 12 039 | 16.6% | 14 959 | 20.6% | - | - | 12 515 | 14.1% | 39 513 | 44.5% | 21 057 | 81.5% | (40.6%) |
| Employee related costs | 14 166 | 22 392 | 3 783 | 26.7% | 4 735 | 33.4% | - | - | 3 101 | 13.8% | 11 618 | 51.9% | 4 873 | 111.5% | (36.4%) |
| Remuneration of councillors | 8 025 | - | 1 290 | 16.1% | 1 468 | 18.3% | - | - | 953 | - | 3 711 | - | 1 312 | 73.0% | (27.4%) |
| Debt impairment | 506 | 506 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 9 272 | 9 472 | 2 441 | 26.3% | 2 492 | 26.9% | - | - | 227 | 2.4% | 5 161 | 54.5% | 2 265 | 173.7% | (90.0%) |
| Finance charges | - | - | 513 | - | - | - | - | - | 1 538 | - | 2 051 | - | - | - | (100.0%) |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | 94 | - | - | - | - | - | - | - | 94 | - | - | - | - |
| Contracted services | 6 470 | 7 570 | 5 | .1% | - | - | - | - | 29 | .4% | 34 | .4% | 141 | 5.6% | (79.2%) |
| Transfers and grants | - | - | 1 019 | - | 583 | - | - | - | 362 | - | 1 964 | - | 2 672 | 90.7% | (86.4%) |
| Other expenditure | 34 298 | 48 818 | 2 895 | 8.4% | 5 682 | 16.6% | - | - | 5 276 | 10.8% | 13 853 | 28.4% | 9 795 | 60.9% | (46.1%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | 1 029 | - | 1 029 | - | - | - | (100.0%) |
| Surplus/(Deficit) | 4 400 | 3 739 | (11 844) | | (14 560) | | - | | 22 178 | | (4 227) | | (17 090) | | |
| Transfers recognised - capital | - | - | 525 | - | - | - | - | - | - | - | 525 | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 4 400 | 3 739 | (11 319) | | (14 560) | | - | | 22 178 | | (3 702) | | (17 090) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 4 400 | 3 739 | (11 319) | | (14 560) | | - | | 22 178 | | (3 702) | | (17 090) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 4 400 | 3 739 | (11 319) | | (14 560) | | - | | 22 178 | | (3 702) | | (17 090) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 4 400 | 3 739 | (11 319) | | (14 560) | | - | | 22 178 | | (3 702) | | (17 090) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 31 065 | 31 065 | 4 517 | 14.5% | 5 214 | 16.8% | 5 455 | 17.6% | 4 978 | 16.0% | 20 164 | 64.9% | 25 163 | 171.6% | (80.2%) |
| National Government | 26 665 | 26 665 | 2 653 | 9.9% | - | - | - | - | - | - | 2 653 | 9.9% | 25 163 | - | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | 1 864 | - | 5 214 | - | 5 455 | - | 4 978 | - | 17 511 | - | - | - | (100.0%) |
| Transfers recognised - capital | 26 665 | 26 665 | 4 517 | 16.9% | 5 214 | 19.6% | 5 455 | 20.5% | 4 978 | 18.7% | 20 164 | 75.6% | 25 163 | 207.5% | (80.2%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 4 400 | 4 400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 31 065 | 31 065 | 4 517 | 14.5% | 5 214 | 16.8% | 5 455 | 17.6% | 4 978 | 16.0% | 20 164 | 64.9% | 25 163 | 171.6% | (80.2%) |
| Governance and Administration | 31 065 | 4 400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Executive & Council | 31 065 | 4 400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | 26 665 | 4 517 | - | 5 214 | - | 5 455 | 20.5% | 4 978 | 18.7% | 20 164 | 75.6% | 25 163 | 207.5% | (80.2%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | 26 665 | 4 517 | - | 5 214 | - | 5 455 | 20.5% | 4 978 | 18.7% | 20 164 | 75.6% | 25 163 | 207.5% | (80.2%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 103 606 | 118 526 | 14 762 | 14.2% | 110 | .1% | 3 883 | 3.3% | 74 | .1% | 18 829 | 15.9% | 80 | 58.3% | (7.6%) |
| Ratepayers and other | 500 | 2 800 | 110 | 22.1% | 110 | 22.1% | 110 | 3.9% | 74 | 2.6% | 404 | 14.4% | 80 | 177.0% | (7.6%) |
| Government - operating | 72 791 | 85 411 | - | - | - | - | - | - | - | - | - | - | - | 44.5% | - |
| Government - capital | 26 665 | 26 665 | 14 652 | 54.9% | - | - | 3 773 | 14.1% | - | - | 18 425 | 69.1% | - | 107.2% | - |
| Interest | 3 650 | 3 650 | - | - | - | - | - | - | - | - | - | - | - | 2.0% | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (62 959) | (78 778) | (3 799) | 6.0% | (3 904) | 6.2% | (18 212) | 23.1% | (2 629) | 3.3% | (28 544) | 36.2% | (6 508) | 54.8% | (59.6%) |
| Suppliers and employees | (62 959) | (78 778) | (3 799) | 6.0% | (3 904) | 6.2% | (18 212) | 23.1% | (2 629) | 3.3% | (28 544) | 36.2% | (6 508) | 54.8% | (59.6%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 40 647 | 39 748 | 10 963 | 27.0% | (3 793) | (9.3%) | (14 328) | (36.0%) | (2 556) | (6.4%) | (9 714) | (24.4%) | (6 429) | 66.4% | (60.2%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (31 065) | (31 065) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital assets | (31 065) | (31 065) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | (31 065) | (31 065) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | 9 582 | 8 683 | 10 963 | 114.4% | (3 793) | (39.6%) | (14 328) | (165.0%) | (2 556) | (29.4%) | (9 714) | (111.9%) | (6 429) | 1 394.1% | (60.2%) |
| Cash/cash equivalents at the year begin: | 72 293 | 72 293 | - | - | 10 963 | 15.2% | 7 170 | 9.9% | (7 158) | (9.9%) | - | - | 24 957 | - | (128.7%) |
| Cash/cash equivalents at the year end: | 81 875 | 80 976 | 10 963 | 13.4% | 7 170 | 8.8% | (7 158) | (8.8%) | (9 714) | (12.0%) | (9 714) | (12.0%) | 18 528 | 29.6% | (152.4%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | - | - | - | - | - | - | - | - | - | - | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | - | - | - | - | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | F B Sithole | 033 493 0110 |
| Financial Manager | J S Pansegrouw | 033 493 0115 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMVOTI (KZN245)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 125 994 | 155 407 | 46 058 | 36.6% | 42 241 | 33.5% | 33 014 | 21.2% | 44 827 | 28.8% | 166 140 | 106.9% | 29 047 | 124.3% | 54.3% |
| Property rates | 16 178 | 18 850 | 4 371 | 27.0% | 4 593 | 28.4% | 4 653 | 24.7% | 5 011 | 26.6% | 18 629 | 98.8% | 7 841 | 129.3% | (36.1%) |
| Property rates - penalties and collection charges | 1 300 | 1 300 | 297 | 22.9% | 328 | 25.2% | 340 | 26.2% | 217 | 16.7% | 1 182 | 91.0% | 313 | 99.3% | (30.7%) |
| Service charges - electricity revenue | 48 235 | 48 893 | 12 659 | 26.2% | 12 122 | 25.1% | 11 667 | 23.9% | 7 919 | 16.2% | 44 367 | 90.7% | 10 783 | 102.0% | (26.6%) |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 5 529 | 5 486 | 1 389 | 25.1% | 1 353 | 24.5% | 1 379 | 25.1% | 949 | 17.3% | 5 069 | 92.4% | 1 307 | 99.4% | (27.4%) |
| Service charges - other | 407 | 783 | 308 | 75.8% | 233 | 57.3% | 100 | 12.8% | 70 | 9.0% | 712 | 91.0% | 209 | (2.4%) | (66.3%) |
| Rental of facilities and equipment | 2 979 | 2 880 | 1 610 | 54.1% | 1 271 | 42.7% | 214 | 7.4% | 190 | 6.6% | 3 284 | 114.1% | 1 402 | 103.2% | (86.4%) |
| Interest earned - external investments | 2 700 | 2 700 | 922 | 34.1% | 906 | 33.6% | 1 161 | 43.0% | 667 | 24.7% | 3 655 | 135.4% | 965 | 119.5% | (30.9%) |
| Interest earned - outstanding debtors | 167 | 163 | 11 | 6.6% | 47 | 27.9% | 83 | 50.8% | 20 | 12.3% | 160 | 98.4% | 39 | 245.0% | (48.6%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 404 | 804 | 256 | 63.4% | 135 | 33.5% | 149 | 18.5% | 184 | 22.9% | 724 | 90.1% | 159 | 154.0% | 15.7% |
| Licences and permits | 2 002 | 1 963 | 467 | 23.3% | 466 | 23.3% | 532 | 27.1% | 313 | 15.9% | 1 777 | 90.5% | 602 | 96.8% | (48.1%) |
| Agency services | 1 016 | 1 082 | 247 | 24.3% | 286 | 28.2% | 241 | 22.2% | 170 | 15.7% | 943 | 87.2% | 244 | 96.0% | (30.1%) |
| Transfers recognised - operational | 44 966 | 70 175 | 23 403 | 52.0% | 20 131 | 44.8% | 12 429 | 17.7% | 28 994 | 41.3% | 84 957 | 121.1% | 5 052 | 92.0% | 473.9% |
| Other own revenue | 111 | 119 | 118 | 106.2% | 162 | 145.8% | 66 | 55.2% | 123 | 103.0% | 468 | 392.7% | 131 | 132.1% | (6.2%) |
| Gains on disposal of PPE | - | 209 | 0 | - | 209 | - | 1 | .3% | - | - | 210 | 100.3% | - | - | - |
| Operating Expenditure | 154 625 | 173 282 | 27 145 | 17.6% | 27 114 | 17.5% | 26 444 | 15.3% | 28 575 | 16.5% | 109 277 | 63.1% | 31 206 | 79.4% | (8.4%) |
| Employee related costs | 45 842 | 42 059 | 8 267 | 18.0% | 10 301 | 22.5% | 11 001 | 26.2% | 9 030 | 21.5% | 38 599 | 91.8% | 6 421 | 113.3% | 40.6% |
| Remuneration of councillors | 5 858 | 5 971 | 802 | 13.7% | 1 121 | 19.1% | 1 379 | 23.1% | 1 955 | 32.7% | 5 258 | 88.1% | 1 048 | 92.4% | 86.7% |
| Debt impairment | 3 090 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 21 207 | 21 218 | 3 497 | 16.5% | 1 334 | 6.3% | 2 164 | 10.2% | 3 | - | 6 998 | 33.0% | 5 851 | 102.9% | (99.9%) |
| Finance charges | - | - | 53 | - | - | - | - | - | - | - | 53 | - | - | - | - |
| Bulk purchases | 40 000 | 34 000 | 8 767 | 21.9% | 6 326 | 15.8% | 6 118 | 18.0% | 4 593 | 13.5% | 25 804 | 75.9% | 5 516 | 78.4% | (16.7%) |
| Other Materials | - | 8 929 | - | - | - | - | 705 | 7.9% | 489 | 5.5% | 1 194 | 13.4% | - | - | (100.0%) |
| Contracted services | 6 839 | 24 654 | 1 318 | 19.3% | 1 666 | 24.4% | 882 | 3.6% | 2 073 | 8.4% | 5 939 | 24.1% | 2 224 | 21.6% | (6.8%) |
| Transfers and grants | 2 311 | 1 810 | 293 | 12.7% | 358 | 15.5% | 248 | 13.7% | 202 | 11.2% | 1 100 | 60.8% | 379 | 83.2% | (46.7%) |
| Other expenditure | 29 478 | 34 643 | 4 120 | 14.0% | 6 008 | 20.4% | 3 948 | 11.4% | 10 229 | 29.5% | 24 305 | 70.2% | 9 767 | 141.8% | 4.7% |
| Loss on disposal of PPE | - | - | 27 | - | - | - | - | - | - | - | 27 | - | - | - | - |
| Surplus/(Deficit) | (28 632) | (17 875) | 18 914 | | 15 127 | | 6 570 | | 16 252 | | 56 863 | | (2 159) | | |
| Transfers recognised - capital | 48 079 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 19 448 | (17 875) | 18 914 | | 15 127 | | 6 570 | | 16 252 | | 56 863 | | (2 159) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 19 448 | (17 875) | 18 914 | | 15 127 | | 6 570 | | 16 252 | | 56 863 | | (2 159) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 19 448 | (17 875) | 18 914 | | 15 127 | | 6 570 | | 16 252 | | 56 863 | | (2 159) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 19 448 | (17 875) | 18 914 | | 15 127 | | 6 570 | | 16 252 | | 56 863 | | (2 159) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 48 108 | 49 221 | 239 | .5% | 3 160 | 6.6% | 2 054 | 4.2% | 14 629 | 29.7% | 20 083 | 40.8% | 4 907 | 27.4% | 198.2% |
| National Government | 48 079 | - | - | - | 2 056 | 4.3% | 1 054 | - | 12 755 | - | 15 865 | - | 1 914 | 26.6% | 566.4% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | 64 | - | 1 239 | - | 1 302 | - | - | - | (100.0%) |
| Transfers recognised - capital | 48 079 | - | - | - | 2 056 | 4.3% | 1 118 | - | 13 993 | - | 17 167 | - | 1 914 | 26.6% | 631.1% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 29 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | 49 221 | 239 | - | 1 104 | - | 937 | 1.9% | 636 | 1.3% | 2 916 | 5.9% | 2 993 | - | (78.8%) |
| Capital Expenditure Standard Classification | 48 108 | 49 221 | 240 | .5% | 3 160 | 6.6% | 2 054 | 4.2% | 14 629 | 29.7% | 20 084 | 40.8% | 4 907 | 27.1% | 198.2% |
| Governance and Administration | 48 108 | 1 245 | - | - | 365 | .8% | 126 | 10.1% | 431 | 34.6% | 922 | 74.1% | 673 | 74.6% | (36.0%) |
| Executive & Council | 48 108 | 645 | - | - | - | - | 57 | 8.9% | 117 | 18.1% | 174 | 27.0% | - | 24.9% | (100.0%) |
| Budget & Treasury Office | - | 74 | - | - | - | - | - | - | 25 | 33.4% | 25 | 33.4% | - | 1.7% | (100.0%) |
| Corporate Services | - | 526 | - | - | 365 | - | 69 | 13.1% | 290 | 55.0% | 723 | 137.5% | 673 | 220.1% | (57.0%) |
| Community and Public Safety | - | 13 703 | 235 | - | 687 | - | 378 | 2.8% | 1 142 | 8.3% | 2 442 | 17.8% | 277 | 9.8% | 312.4% |
| Community & Social Services | - | 10 303 | - | - | 660 | - | 255 | 2.5% | 963 | 9.3% | 1 878 | 18.2% | 51 | 52.0% | 1 789.5% |
| Sport And Recreation | - | 2 405 | 235 | - | 1 | - | 64 | 2.6% | 64 | 2.6% | 363 | 15.1% | 226 | 124.7% | (71.9%) |
| Public Safety | - | 995 | - | - | 25 | - | 59 | 6.0% | 116 | 11.7% | 201 | 20.2% | - | .2% | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | 31 723 | - | - | 2 056 | - | 1 054 | 3.3% | 12 760 | 40.2% | 15 870 | 50.0% | 3 072 | 34.6% | 315.4% |
| Planning and Development | - | 10 | - | - | - | - | - | - | 6 | 55.0% | 6 | 55.0% | - | - | (100.0%) |
| Road Transport | - | 31 713 | - | - | 2 056 | - | 1 054 | 3.3% | 12 755 | 40.2% | 15 865 | 50.0% | 3 072 | 34.6% | 315.2% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | 2 550 | 5 | - | 52 | - | 496 | 19.4% | 296 | 11.6% | 849 | 33.3% | 885 | 39.4% | (66.6%) |
| Electricity | - | 1 750 | 5 | - | 52 | - | 286 | 16.3% | 296 | 16.9% | 639 | 36.5% | 419 | 29.0% | (29.4%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | 800 | - | - | - | - | 210 | 26.3% | - | - | 210 | 26.3% | 466 | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 174 072 | 172 126 | 88 497 | 50.8% | 92 081 | 52.9% | 75 024 | 43.6% | 91 852 | 53.4% | 347 454 | 201.9% | - | 47.0% | (100.0%) |
| Ratepayers and other | 78 160 | 81 602 | 44 864 | 57.4% | 57 087 | 73.0% | 60 024 | 73.6% | 68 095 | 83.4% | 230 070 | 281.9% | - | 56.9% | (100.0%) |
| Government - operating | 44 966 | 52 263 | 32 928 | 73.2% | 27 266 | 60.6% | 12 660 | 24.2% | 22 836 | 43.7% | 95 691 | 183.1% | - | 63.7% | (100.0%) |
| Government - capital | 48 079 | 35 398 | 10 008 | 20.8% | 6 766 | 14.1% | 1 096 | 3.1% | - | - | 17 870 | 50.5% | - | - | - |
| Interest | 2 867 | 2 863 | 697 | 24.3% | 962 | 33.6% | 1 243 | 43.4% | 921 | 32.2% | 3 823 | 133.5% | - | 56.7% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (130 328) | (134 537) | (74 019) | 56.8% | (84 831) | 65.1% | (79 714) | 59.3% | (96 696) | 71.9% | (335 260) | 249.2% | - | 46.4% | (100.0%) |
| Suppliers and employees | (128 017) | (132 727) | (73 726) | 57.6% | (84 473) | 66.0% | (79 467) | 59.9% | (96 370) | 72.6% | (334 036) | 251.7% | - | 46.0% | (100.0%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (2 311) | (1 810) | (293) | 12.7% | (358) | 15.5% | (248) | 13.7% | (326) | 18.0% | (1 224) | 67.6% | - | - | (100.0%) |
| **Net Cash from/(used) Operating Activities** | 43 744 | 37 589 | 14 478 | 33.1% | 7 250 | 16.6% | (4 691) | (12.5%) | (4 844) | (12.9%) | 12 194 | 32.4% | - | 49.4% | (100.0%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | 17 912 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | 17 912 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (72 000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital assets | (72 000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | (72 000) | 17 912 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | (28 256) | 55 501 | 14 478 | (51.2%) | 7 250 | (25.7%) | (4 691) | (8.5%) | (4 844) | (8.7%) | 12 194 | 22.0% | - | (103.3%) | (100.0%) |
| Cash/cash equivalents at the year begin: | 40 818 | 64 315 | 64 315 | 157.6% | 78 794 | 193.0% | 86 044 | 133.8% | 81 353 | 126.5% | 64 315 | 100.0% | 14 953 | - | 444.1% |
| Cash/cash equivalents at the year end: | 12 562 | 119 817 | 78 794 | 627.2% | 86 044 | 685.0% | 81 353 | 67.9% | 76 509 | 63.9% | 76 509 | 63.9% | 14 953 | 55.4% | 411.7% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 2 520 | 57.2% | 351 | 8.0% | 103 | 2.3% | 1 430 | 32.5% | 4 404 | 22.7% | - | - |
| Property Rates | 2 136 | 17.3% | 619 | 5.0% | 502 | 4.1% | 9 073 | 73.6% | 12 329 | 63.7% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 236 | 12.1% | 82 | 4.2% | 62 | 3.2% | 1 568 | 80.5% | 1 948 | 10.1% | - | - |
| Other | - | - | 73 | 10.6% | 25 | 3.6% | 588 | 85.8% | 686 | 3.5% | - | - |
| **Total By Income Source** | 4 891 | 25.3% | 1 123 | 5.8% | 692 | 3.6% | 12 660 | 65.4% | 19 367 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 489 | 25.3% | 112 | 5.8% | 69 | 3.6% | 1 266 | 65.4% | 1 937 | 10.0% | - | - |
| Business | 2 446 | 25.3% | 562 | 5.8% | 346 | 3.6% | 6 330 | 65.4% | 9 683 | 50.0% | - | - |
| Households | 1 467 | 25.3% | 337 | 5.8% | 208 | 3.6% | 3 798 | 65.4% | 5 810 | 30.0% | - | - |
| Other | 489 | 25.3% | 112 | 5.8% | 69 | 3.6% | 1 266 | 65.4% | 1 937 | 10.0% | - | - |
| **Total By Customer Group** | 4 891 | 25.3% | 1 123 | 5.8% | 692 | 3.6% | 12 660 | 65.4% | 19 367 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr B A Xulu | 033 413 9108 |
| Financial Manager | Mr M Swanlow | 033 413 9155 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMZINYATHI (DC24)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Operating Revenue** | 224 570 | 281 699 | 108 228 | 48.2% | 58 741 | 26.2% | 85 376 | 30.3% | 23 335 | 8.3% | 275 680 | 97.9% | 75 539 | 134.3% | (69.1%) |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 38 096 | 35 005 | 4 451 | 11.7% | 6 147 | 16.1% | 9 076 | 25.9% | 5 765 | 16.5% | 25 438 | 72.7% | - | - | (100.0%) |
| Service charges - sanitation revenue | - | - | 1 422 | - | 2 052 | - | 3 301 | - | 2 546 | - | 9 322 | - | - | - | (100.0%) |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 456 | 284 | 135 | 29.6% | 73 | 16.1% | 62 | 21.8% | 62 | 21.9% | 333 | 117.0% | 130 | 154.7% | (52.1%) |
| Interest earned - external investments | 3 800 | 1 500 | 344 | 9.1% | 375 | 9.9% | 205 | 13.6% | 707 | 47.1% | 1 631 | 108.7% | 844 | 54.4% | (16.2%) |
| Interest earned - outstanding debtors | - | 10 460 | 2 055 | - | 3 175 | - | 3 344 | 32.0% | 3 357 | 32.1% | 11 931 | 114.1% | - | - | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 182 088 | 195 224 | 99 758 | 54.8% | 46 870 | 25.7% | 69 388 | 35.5% | 10 834 | 5.5% | 226 850 | 116.2% | 86 003 | 136.0% | (87.4%) |
| Other own revenue | 130 | 39 227 | 64 | 48.8% | 50 | 38.2% | - | - | 63 | .2% | 176 | .4% | (11 438) | 155.0% | (100.5%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | 207 027 | 257 096 | 37 063 | 17.9% | 66 015 | 31.9% | 198 586 | 77.2% | 115 744 | 45.0% | 417 408 | 162.4% | 53 817 | 46.3% | 115.1% |
| Employee related costs | 88 945 | 44 769 | 9 956 | 11.2% | 12 285 | 13.8% | 10 993 | 24.6% | 10 915 | 24.4% | 44 149 | 98.6% | 11 526 | 151.7% | (5.3%) |
| Remuneration of councillors | 3 244 | 3 332 | 794 | 24.5% | 761 | 23.5% | 840 | 25.2% | 983 | 29.5% | 3 378 | 101.4% | 794 | 155.7% | 23.8% |
| Debt impairment | - | 26 058 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 6 809 | 4 809 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 11 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 29 836 | 92 020 | 5 270 | 17.7% | 29 603 | 99.2% | 70 582 | 76.7% | 49 024 | 53.3% | 154 479 | 167.9% | - | - | (100.0%) |
| Other Materials | 192 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 17 065 | 18 039 | 3 551 | 20.8% | 3 890 | 22.8% | 6 817 | 37.8% | 1 530 | 8.5% | 15 787 | 87.5% | - | - | (100.0%) |
| Transfers and grants | - | 10 245 | 3 585 | - | 1 366 | - | 3 141 | 30.7% | 11 639 | 113.6% | 19 730 | 192.6% | - | - | (100.0%) |
| Other expenditure | 49 937 | 57 825 | 13 907 | 27.8% | 18 111 | 36.3% | 106 214 | 183.7% | 41 653 | 72.0% | 179 885 | 311.1% | 41 497 | 56.8% | .4% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | 17 543 | 24 603 | 71 164 | | (7 274) | | (113 209) | | (92 409) | | (141 728) | | 21 722 | | |
| Transfers recognised - capital | 218 223 | - | - | - | - | - | - | - | 16 | - | 16 | - | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | 235 766 | 24 603 | 71 164 | | (7 274) | | (113 209) | | (92 393) | | (141 712) | | 21 722 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after taxation** | 235 766 | 24 603 | 71 164 | | (7 274) | | (113 209) | | (92 393) | | (141 712) | | 21 722 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | 235 766 | 24 603 | 71 164 | | (7 274) | | (113 209) | | (92 393) | | (141 712) | | 21 722 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | 235 766 | 24 603 | 71 164 | | (7 274) | | (113 209) | | (92 393) | | (141 712) | | 21 722 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Source of Finance** | 231 740 | 225 702 | 76 107 | 32.8% | 85 557 | 36.9% | 57 949 | 25.7% | 29 972 | 13.3% | 249 584 | 110.6% | 107 868 | - | (72.2%) |
| National Government | 218 223 | 221 623 | 76 107 | 34.9% | 85 557 | 39.2% | 57 949 | 26.1% | 23 988 | 10.8% | 243 600 | 109.9% | 105 943 | - | (77.4%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | 218 223 | 221 623 | 76 107 | 34.9% | 85 557 | 39.2% | 57 949 | 26.1% | 23 988 | 10.8% | 243 600 | 109.9% | 105 943 | - | (77.4%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 13 517 | 4 079 | - | - | - | - | - | - | 5 984 | 146.7% | 5 984 | 146.7% | 1 925 | - | 210.8% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Capital Expenditure Standard Classification** | 231 740 | 225 702 | 76 107 | 32.8% | 85 557 | 36.9% | 57 949 | 25.7% | 29 972 | 13.3% | 249 584 | 110.6% | 88 137 | 111.0% | (66.0%) |
| Governance and Administration | 6 811 | 579 | 3 975 | 58.4% | 1 282 | 18.8% | 516 | 89.0% | 7 844 | 1 354.7% | 13 617 | 2 351.7% | 88 137 | - | (91.1%) |
| Executive & Council | 900 | 515 | 3 975 | 441.7% | 1 282 | 142.4% | 516 | 100.1% | 1 940 | 376.8% | 7 713 | 1 497.7% | 88 137 | - | (97.8%) |
| Budget & Treasury Office | 5 661 | 64 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | 250 | - | - | - | - | - | - | - | 5 904 | - | 5 904 | - | - | - | (100.0%) |
| Community and Public Safety | 120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | 120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 224 809 | 225 123 | 72 131 | 32.1% | 84 275 | 37.5% | 57 433 | 25.5% | 22 128 | 9.8% | 235 968 | 104.8% | - | - | (100.0%) |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | 224 809 | 225 123 | 72 131 | 32.1% | 84 275 | 37.5% | 57 433 | 25.5% | 22 128 | 9.8% | 235 968 | 104.8% | - | - | (100.0%) |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 427 555 | 479 045 | 168 439 | 39.4% | 241 347 | 56.4% | 360 033 | 75.2% | 248 228 | 51.8% | 1 018 048 | 212.5% | 14 947 | 115.7% | 1 560.8% |
| Ratepayers and other | 23 444 | 22 006 | 21 891 | 93.4% | 125 653 | 536.0% | 183 704 | 834.8% | 228 790 | 1 039.7% | 560 037 | 2 544.9% | 14 548 | 429.6% | 1 472.6% |
| Government - operating | 182 088 | 233 916 | 76 155 | 41.8% | 46 395 | 25.5% | - | - | 10 245 | 4.4% | 132 795 | 56.8% | - | - | (100.0%) |
| Government - capital | 218 223 | 221 623 | 70 149 | 32.1% | 69 267 | 31.7% | 176 305 | 79.6% | 8 953 | 4.0% | 324 673 | 146.5% | - | 206.2% | (100.0%) |
| Interest | 3 800 | 1 500 | 245 | 6.4% | 32 | .9% | 24 | 1.6% | 241 | 16.0% | 542 | 36.1% | 398 | 18.6% | (39.5%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (190 575) | (226 231) | (154 214) | 80.9% | (96 967) | 50.9% | (305 050) | 134.8% | (244 291) | 108.0% | (800 523) | 353.9% | (157 185) | 155.1% | 55.4% |
| Suppliers and employees | (179 575) | (226 231) | (154 214) | 85.9% | (96 967) | 54.0% | (305 050) | 134.8% | (244 291) | 108.0% | (800 523) | 353.9% | (157 185) | 360.0% | 55.4% |
| Finance charges | (11 000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 236 980 | 252 814 | 14 225 | 6.0% | 144 379 | 60.9% | 54 983 | 21.7% | 3 937 | 1.6% | 217 525 | 86.0% | (142 238) | (246.8%) | (102.8%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | 74 000 | - | 19 205 | - | 4 000 | - | 46 256 | - | 143 461 | - | 78 400 | 624.2% | (41.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | 74 000 | - | 19 205 | - | 4 000 | - | 46 256 | - | 143 461 | - | 78 400 | 713.0% | (41.0%) |
| Payments | (208 566) | (214 417) | (91 589) | 43.9% | (168 192) | 80.6% | (60 077) | 28.0% | (50 216) | 23.4% | (370 074) | 172.6% | (1 925) | 2 578.2% | 2 508.6% |
| Capital assets | (208 566) | (214 417) | (91 589) | 43.9% | (168 192) | 80.6% | (60 077) | 28.0% | (50 216) | 23.4% | (370 074) | 172.6% | (1 925) | 2 578.2% | 2 508.6% |
| **Net Cash from/(used) Investing Activities** | (208 566) | (214 417) | (17 589) | 8.4% | (148 987) | 71.4% | (56 077) | 26.2% | (3 961) | 1.8% | (226 613) | 105.7% | 76 475 | 274.6% | (105.2%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | 330 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 330 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (110 000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (110 000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | 220 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | 248 414 | 38 397 | (3 363) | (1.4%) | (4 607) | (1.9%) | (1 094) | (2.8%) | (23) | (.1%) | (9 088) | (23.7%) | (65 764) | (3.3%) | (100.0%) |
| Cash/cash equivalents at the year begin: | 8 443 | 9 092 | 9 092 | 107.7% | 5 729 | 67.9% | 1 121 | 12.3% | 27 | .3% | 9 092 | 100.0% | 75 046 | 135.5% | (100.0%) |
| Cash/cash equivalents at the year end: | 256 857 | 47 489 | 5 729 | 2.2% | 1 121 | .4% | 27 | .1% | 4 | - | 4 | - | 9 283 | 12.4% | (100.0%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | 7 030 | 5.1% | 3 074 | 2.2% | 2 905 | 2.1% | 124 729 | 90.6% | 137 738 | 79.3% | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | 1 822 | 5.1% | 639 | 1.8% | 591 | 1.6% | 32 812 | 91.5% | 35 864 | 20.7% | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | 8 852 | 5.1% | 3 713 | 2.1% | 3 496 | 2.0% | 157 541 | 90.7% | 173 602 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | - | - | - | - | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | 8 852 | 5.1% | 3 713 | 2.1% | 3 496 | 2.0% | 157 541 | 90.7% | 173 602 | 100.0% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | 8 852 | 5.1% | 3 713 | 2.1% | 3 496 | 2.0% | 157 541 | 90.7% | 173 602 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 16 197 | 15.8% | 15 890 | 15.5% | 3 105 | 3.0% | 67 309 | 65.7% | 102 500 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | 16 197 | 15.8% | 15 890 | 15.5% | 3 105 | 3.0% | 67 309 | 65.7% | 102 500 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | S N Dubazane | 034 219 1512 |
| Financial Manager | B B Mdletshe | 034 219 1510 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NEWCASTLE (KZN252)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 1 326 738 | 1 419 496 | 381 265 | 28.7% | 360 461 | 27.2% | 339 331 | 23.9% | 283 805 | 20.0% | 1 364 863 | 96.2% | 316 205 | 97.0% | (10.2%) |
| Property rates | 163 897 | 173 945 | 42 616 | 26.0% | 38 752 | 23.6% | 41 692 | 24.0% | 42 137 | 24.2% | 165 197 | 95.0% | 40 568 | 86.1% | 3.9% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 502 263 | 502 263 | 126 062 | 25.1% | 114 574 | 22.8% | - | - | 225 506 | 44.9% | 466 142 | 92.8% | 120 207 | 85.5% | 87.6% |
| Service charges - water revenue | 135 504 | 135 504 | 34 264 | 25.3% | 35 075 | 25.9% | - | - | 66 619 | 49.2% | 135 957 | 100.3% | 31 968 | 85.0% | 108.4% |
| Service charges - sanitation revenue | 78 400 | 78 400 | 19 817 | 25.3% | 19 711 | 25.1% | - | - | 39 109 | 49.9% | 78 637 | 100.3% | 18 347 | 83.7% | 113.2% |
| Service charges - refuse revenue | - | 63 505 | 16 089 | - | 16 153 | - | - | - | 31 824 | 50.1% | 64 066 | 100.9% | 14 931 | 83.8% | 113.1% |
| Service charges - other | 63 505 | - | - | - | - | - | 178 972 | - | (178 972) | - | - | - | 1 017 | 89.7% | (17 705.4%) |
| Rental of facilities and equipment | - | 5 354 | 1 002 | - | 1 809 | - | 1 052 | 19.6% | 1 002 | 18.7% | 4 865 | 90.9% | 881 | 70.7% | 13.8% |
| Interest earned - external investments | 16 135 | 16 135 | - | - | 3 667 | 22.7% | 4 838 | 30.0% | 6 258 | 38.8% | 14 763 | 91.5% | - | - | (100.0%) |
| Interest earned - outstanding debtors | - | 70 000 | - | - | - | - | 19 184 | 27.4% | (1 544) | (2.2%) | 17 640 | 25.2% | - | - | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | 2 337 | 616 | - | 768 | - | 381 | 16.3% | 682 | 29.2% | 2 447 | 104.7% | 493 | 115.5% | 38.3% |
| Licences and permits | - | 3 | 1 | - | 3 | - | - | - | 1 | 49.6% | 5 | 195.7% | 166 | 101.2% | (99.2%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 352 296 | 364 463 | 120 175 | 34.1% | 110 898 | 31.5% | 89 100 | 24.4% | 25 140 | 6.9% | 345 313 | 94.7% | 87 376 | 121.0% | (71.2%) |
| Other own revenue | 14 739 | 7 588 | 20 624 | 139.9% | 19 052 | 129.3% | 4 112 | 54.2% | 26 043 | 343.2% | 69 831 | 920.2% | 252 | 7 529.3% | 10 236.1% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1 414 019 | 1 450 413 | 330 807 | 23.4% | 326 893 | 23.1% | 314 640 | 21.7% | 353 149 | 24.3% | 1 325 490 | 91.4% | 390 515 | 91.3% | (9.6%) |
| Employee related costs | 260 220 | 271 648 | 58 342 | 22.4% | 59 067 | 22.7% | 61 194 | 22.5% | 60 350 | 22.2% | 238 952 | 88.0% | 64 410 | 92.0% | (6.3%) |
| Remuneration of councillors | 16 872 | 17 816 | 3 087 | 18.3% | 3 504 | 20.8% | 3 492 | 19.6% | 3 636 | 20.4% | 13 720 | 77.0% | 3 781 | 87.0% | (3.8%) |
| Debt impairment | 83 831 | 83 831 | 20 958 | 25.0% | 20 958 | 25.0% | 20 958 | 25.0% | 20 958 | 25.0% | 83 831 | 100.0% | 19 010 | 100.0% | 10.2% |
| Depreciation and asset impairment | 229 530 | 229 517 | 57 382 | 25.0% | 57 382 | 25.0% | 57 380 | 25.0% | 57 378 | 25.0% | 229 523 | 100.0% | 56 803 | 100.0% | 1.0% |
| Finance charges | 14 468 | 11 366 | 1 799 | 12.4% | 1 822 | 12.6% | 1 787 | 15.7% | 1 805 | 15.9% | 7 212 | 63.5% | 51 219 | 1 866.1% | (96.5%) |
| Bulk purchases | 405 923 | 400 000 | 97 665 | 24.1% | 82 247 | 20.3% | 76 865 | 19.2% | 83 626 | 20.9% | 340 403 | 85.1% | 24 285 | 43.3% | 244.4% |
| Other Materials | - | 2 258 | 460 | - | 544 | - | 620 | 27.5% | 497 | 22.0% | 2 120 | 93.9% | 63 095 | - | (99.2%) |
| Contracted services | 137 356 | 127 556 | 30 767 | 22.4% | 55 518 | 40.4% | 52 973 | 41.5% | 62 294 | 48.8% | 201 552 | 158.0% | 49 559 | 63.8% | 25.7% |
| Transfers and grants | - | - | 3 864 | - | 2 | - | - | - | - | - | 3 866 | - | 44 883 | 85.7% | (100.0%) |
| Other expenditure | 265 819 | 306 421 | 56 484 | 21.2% | 45 849 | 17.2% | 39 371 | 12.8% | 62 606 | 20.4% | 204 309 | 66.7% | 13 470 | 58.1% | 364.8% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (87 280) | (30 917) | 50 458 | | 33 569 | | 24 691 | | (69 344) | | 39 374 | | (74 310) | | |
| Transfers recognised - capital | 112 234 | - | - | - | - | - | 599 | - | - | - | 599 | - | 740 | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 196 683 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 221 637 | (30 917) | 50 458 | | 33 569 | | 25 290 | | (69 344) | | 39 973 | | (73 571) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 221 637 | (30 917) | 50 458 | | 33 569 | | 25 290 | | (69 344) | | 39 973 | | (73 571) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 221 637 | (30 917) | 50 458 | | 33 569 | | 25 290 | | (69 344) | | 39 973 | | (73 571) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 221 637 | (30 917) | 50 458 | | 33 569 | | 25 290 | | (69 344) | | 39 973 | | (73 571) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 305 418 | 331 203 | 23 663 | 7.7% | 49 626 | 16.2% | 35 012 | 10.6% | 131 881 | 39.8% | 240 182 | 72.5% | 39 877 | 50.8% | 230.7% |
| National Government | 76 014 | 113 200 | 9 295 | 12.2% | 23 204 | 30.5% | 13 461 | 11.9% | 52 657 | 46.5% | 98 617 | 87.1% | 11 838 | 54.0% | 344.8% |
| Provincial Government | - | 7 508 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 76 014 | 120 708 | 9 295 | 12.2% | 23 204 | 30.5% | 13 461 | 11.2% | 52 657 | 43.6% | 98 617 | 81.7% | 11 838 | 54.0% | 344.8% |
| Borrowing | 96 300 | 87 534 | 6 415 | 6.7% | 6 422 | 6.7% | 8 637 | 9.9% | 45 118 | 51.5% | 66 593 | 76.1% | 5 902 | 37.2% | 664.4% |
| Internally generated funds | 133 104 | 122 961 | 7 942 | 6.0% | 20 000 | 15.0% | 12 914 | 10.5% | 34 105 | 27.7% | 74 961 | 61.0% | 22 137 | 54.7% | 54.1% |
| Public contributions and donations | - | - | 10 | - | - | - | - | - | - | - | 10 | - | - | - | - |
| Capital Expenditure Standard Classification | 305 418 | 331 203 | 23 663 | 7.7% | 49 626 | 16.2% | 35 012 | 10.6% | 131 881 | 39.8% | 240 182 | 72.5% | 39 877 | 50.8% | 230.7% |
| Governance and Administration | 66 525 | 69 702 | 4 847 | 7.3% | 3 509 | 5.3% | 6 945 | 10.0% | 36 143 | 51.9% | 51 444 | 73.8% | 6 452 | 54.3% | 460.2% |
| Executive & Council | 58 625 | 69 202 | 4 095 | 7.0% | 1 812 | 3.1% | 7 219 | 10.4% | 34 639 | 50.1% | 47 764 | 69.0% | 4 876 | 60.6% | 610.4% |
| Budget & Treasury Office | 6 000 | 500 | 565 | 9.4% | 624 | 10.4% | (924) | (184.8%) | 178 | 35.6% | 442 | 88.4% | 236 | 20.3% | (24.8%) |
| Corporate Services | 1 900 | - | 188 | 9.9% | 1 073 | 56.5% | 650 | - | 1 327 | - | 3 238 | - | 1 340 | 37.1% | (1.0%) |
| Community and Public Safety | 34 602 | 39 606 | 988 | 2.9% | 2 841 | 8.2% | 3 411 | 8.6% | 18 505 | 46.7% | 25 746 | 65.0% | 5 535 | 51.4% | 234.4% |
| Community & Social Services | 4 202 | 13 208 | 94 | 2.2% | 548 | 13.0% | 278 | 2.1% | 913 | 6.9% | 1 832 | 13.9% | 1 760 | 49.0% | (48.1%) |
| Sport And Recreation | 16 600 | 9 304 | 137 | .8% | 522 | 3.1% | 1 653 | 17.8% | 8 436 | 90.7% | 10 748 | 115.5% | 692 | 42.5% | 1 118.6% |
| Public Safety | 3 200 | 4 600 | 51 | 1.6% | 301 | 9.4% | 275 | 6.0% | 6 231 | 135.5% | 6 858 | 149.1% | 111 | 43.3% | 5 490.7% |
| Housing | 9 500 | 12 454 | 706 | 7.4% | 1 471 | 15.5% | 1 080 | 8.6% | 1 961 | 15.7% | 5 218 | 41.8% | 2 971 | 71.3% | (34.0%) |
| Health | 1 100 | - | 0 | - | - | - | 125 | - | 964 | - | 1 089 | - | - | - | (100.0%) |
| Economic and Environmental Services | 79 077 | 123 889 | 9 913 | 12.5% | 27 303 | 34.5% | 15 817 | 12.8% | 32 259 | 26.0% | 85 291 | 68.8% | 20 721 | 56.8% | 55.7% |
| Planning and Development | 6 270 | 14 410 | 996 | 15.9% | 2 049 | 32.7% | 1 040 | 7.2% | 4 127 | 28.6% | 8 211 | 57.0% | 3 505 | 51.8% | 17.7% |
| Road Transport | 72 807 | 109 479 | 8 917 | 12.2% | 25 254 | 34.7% | 14 777 | 13.5% | 28 132 | 25.7% | 77 081 | 70.4% | 17 216 | 58.3% | 63.4% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 125 214 | 98 006 | 7 915 | 6.3% | 15 973 | 12.8% | 8 839 | 9.0% | 44 974 | 45.9% | 77 701 | 79.3% | 7 169 | 27.0% | 527.3% |
| Electricity | 43 300 | 38 291 | 2 370 | 5.5% | 6 938 | 16.0% | 1 873 | 4.9% | 15 332 | 40.0% | 26 513 | 69.2% | 5 932 | 23.9% | 158.5% |
| Water | 78 254 | 30 657 | 5 545 | 7.1% | 8 668 | 11.1% | 6 923 | 22.6% | 28 853 | 94.1% | 49 989 | 163.1% | 66 | 83.8% | 43 748.0% |
| Waste Water Management | - | 27 131 | - | - | - | - | - | - | 77 | .3% | 77 | .3% | 317 | 65.1% | (75.8%) |
| Waste Management | 3 660 | 1 927 | - | - | 368 | 10.0% | 43 | 2.2% | 712 | 37.0% | 1 123 | 58.3% | 855 | 49.1% | (16.7%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 1 179 792 | 1 407 748 | 574 583 | 48.7% | 310 042 | 26.3% | 268 680 | 19.1% | 339 131 | 24.1% | 1 492 437 | 106.0% | 204 481 | 92.0% | 65.8% |
| Ratepayers and other | 772 490 | 1 038 899 | 403 047 | 52.2% | 220 123 | 28.5% | 220 427 | 21.2% | 226 144 | 21.8% | 1 069 741 | 103.0% | 142 215 | 89.3% | 59.0% |
| Government - operating | 278 928 | 352 714 | 115 748 | 41.5% | 82 858 | 29.7% | 1 359 | .4% | 79 676 | 22.6% | 279 641 | 79.3% | 61 099 | 60.2% | 30.4% |
| Government - capital | 112 234 | - | 54 033 | 48.1% | 5 000 | 4.5% | 45 707 | - | 4 224 | - | 108 964 | - | - | - | (100.0%) |
| Interest | 16 140 | 16 135 | 1 755 | 10.9% | 2 061 | 12.8% | 1 187 | 7.4% | 29 087 | 180.3% | 34 090 | 211.3% | 1 167 | 588.8% | 2 392.3% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 516 494) | (1 131 594) | (252 467) | 16.6% | (309 535) | 20.4% | (236 303) | 20.9% | (274 813) | 24.3% | (1 073 119) | 94.8% | (159 320) | 79.3% | 72.5% |
| Suppliers and employees | (1 502 026) | (1 120 228) | (246 804) | 16.4% | (307 712) | 20.5% | (234 516) | 20.9% | (273 009) | 24.4% | (1 062 041) | 94.8% | (159 251) | 79.5% | 71.4% |
| Finance charges | (14 468) | (11 366) | (1 799) | 12.4% | (1 822) | 12.6% | (1 787) | 15.7% | (1 805) | 15.9% | (7 212) | 63.5% | (69) | 52.9% | 2 512.4% |
| Transfers and grants | - | 0 | (3 864) | - | (2) | - | (0) | (8 500.0%) | - | - | (3 866) | (96 658 400.0%) | - | - | - |
| Net Cash from/(used) Operating Activities | (336 702) | 276 153 | 322 116 | (95.7%) | 507 | (.2%) | 32 377 | 11.7% | 64 318 | 23.3% | 419 317 | 151.8% | 45 161 | 219.6% | 42.4% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 241 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | 14 319 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | (14 078) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (305 418) | (0) | (23 663) | 7.7% | (49 626) | 16.2% | (35 012) | 15 356 058.8% | (131 881) | 57 842 457.5% | (240 182) | 105 342 914.5% | (20 124) | - | 555.4% |
| Capital assets | (305 418) | (0) | (23 663) | 7.7% | (49 626) | 16.2% | (35 012) | 15 356 058.8% | (131 881) | 57 842 457.5% | (240 182) | 105 342 914.5% | (20 124) | - | 555.4% |
| Net Cash from/(used) Investing Activities | (305 177) | (0) | (23 663) | 7.8% | (49 626) | 16.3% | (35 012) | 15 356 058.8% | (131 881) | 57 842 457.5% | (240 182) | 105 342 914.5% | (20 124) | - | 555.4% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 113 000 | - | - | - | - | - | 12 040 | - | - | - | 12 040 | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 113 000 | - | - | - | - | - | 12 040 | - | - | - | 12 040 | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (27 219) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (27 219) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | 85 781 | - | - | - | - | - | 12 040 | - | - | - | 12 040 | - | - | - | - |
| Net Increase/(Decrease) in cash held | (556 098) | 276 153 | 298 453 | (53.7%) | (49 120) | 8.8% | 9 405 | 3.4% | (67 563) | (24.5%) | 191 176 | 69.2% | 25 037 | 136.8% | (369.8%) |
| Cash/cash equivalents at the year begin: | 533 805 | - | 432 296 | 81.0% | 730 749 | 136.9% | 681 629 | - | 691 034 | - | 432 296 | - | 387 487 | - | 78.3% |
| Cash/cash equivalents at the year end: | (22 293) | 276 153 | 730 749 | (3 277.9%) | 681 629 | (3 057.6%) | 691 034 | 250.2% | 623 471 | 225.8% | 623 471 | 225.8% | 412 524 | 371.2% | 51.1% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 9 587 | 8.3% | 3 259 | 2.8% | 3 161 | 2.7% | 99 364 | 86.1% | 115 370 | 15.5% | - | - |
| Electricity | 20 990 | 56.4% | 2 791 | 7.5% | 2 307 | 6.2% | 11 158 | 30.0% | 37 246 | 5.0% | - | - |
| Property Rates | 11 190 | 13.6% | 2 907 | 3.5% | 2 649 | 3.2% | 65 529 | 79.6% | 82 276 | 11.0% | - | - |
| Sanitation | 4 590 | 4.4% | 3 260 | 3.1% | 3 206 | 3.1% | 93 443 | 89.4% | 104 499 | 14.0% | - | - |
| Refuse Removal | 3 060 | 6.4% | 1 526 | 3.2% | 1 487 | 3.1% | 41 407 | 87.2% | 47 481 | 6.4% | - | - |
| Other | (10 099) | (2.8%) | 8 770 | 2.4% | 6 771 | 1.9% | 352 772 | 98.5% | 358 213 | 48.1% | - | - |
| Total By Income Source | 39 318 | 5.3% | 22 512 | 3.0% | 19 582 | 2.6% | 663 673 | 89.1% | 745 085 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | (499) | (3.2%) | 611 | 3.9% | 660 | 4.2% | 14 929 | 95.1% | 15 701 | 2.1% | - | - |
| Business | 11 182 | 18.6% | 3 652 | 6.1% | 3 187 | 5.3% | 42 021 | 70.0% | 60 041 | 8.1% | - | - |
| Households | 29 955 | 4.6% | 17 794 | 2.7% | 15 377 | 2.3% | 592 486 | 90.4% | 655 612 | 88.0% | - | - |
| Other | (1 319) | (9.6%) | 455 | 3.3% | 358 | 2.6% | 14 238 | 103.7% | 13 731 | 1.8% | - | - |
| Total By Customer Group | 39 318 | 5.3% | 22 512 | 3.0% | 19 582 | 2.6% | 663 673 | 89.1% | 745 085 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 50 088 | 100.0% | - | - | - | - | - | - | 50 088 | 17.7% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 3 036 | 100.0% | - | - | - | - | - | - | 3 036 | 1.1% |
| VAT (output less input) | 11 255 | 100.0% | - | - | - | - | - | - | 11 255 | 4.0% |
| Pensions / Retirement | 192 | 100.0% | - | - | - | - | - | - | 192 | .1% |
| Loan repayments | 4 979 | 100.0% | - | - | - | - | - | - | 4 979 | 1.8% |
| Trade Creditors | 211 420 | 100.0% | - | - | - | - | - | - | 211 420 | 74.9% |
| Auditor-General | 484 | 100.0% | - | - | - | - | - | - | 484 | .2% |
| Other | 927 | 100.0% | - | - | - | - | - | - | 927 | .3% |
| Total | 282 382 | 100.0% | - | - | - | - | - | - | 282 382 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr K Masange | 034 328 7766 |
| Financial Manager | MJ Mayisela | 034 328 7600 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: EMADLANGENI (KZN253)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 42 990 | 55 591 | 12 740 | 29.6% | 10 749 | 25.0% | 9 985 | 18.0% | 16 361 | 29.4% | 49 836 | 89.6% | - | 61.3% | (100.0%) |
| Property rates | 8 859 | 10 340 | 2 564 | 28.9% | 2 575 | 29.1% | 2 562 | 24.8% | 2 555 | 24.7% | 10 255 | 99.2% | - | 48.8% | (100.0%) |
| Property rates - penalties and collection charges | 1 034 | 1 849 | 436 | 42.1% | 541 | 52.3% | 271 | 14.7% | 181 | 9.8% | 1 429 | 77.3% | - | 3.0% | (100.0%) |
| Service charges - electricity revenue | - | 10 955 | 2 797 | - | 2 670 | - | 2 367 | 21.6% | 2 618 | 23.9% | 10 452 | 95.4% | - | 79.8% | (100.0%) |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | 1 264 | 211 | - | 316 | - | 318 | 25.2% | 316 | 25.0% | 1 161 | 91.8% | - | - | (100.0%) |
| Service charges - other | 10 117 | - | 105 | 1.0% | - | - | - | - | - | - | 105 | - | - | - | - |
| Rental of facilities and equipment | 1 201 | 993 | 159 | 13.3% | 258 | 21.5% | 280 | 28.2% | 202 | 20.4% | 899 | 90.6% | - | 70.8% | (100.0%) |
| Interest earned - external investments | 865 | 865 | 156 | 18.0% | 222 | 25.7% | 228 | 26.4% | 258 | 29.8% | 864 | 99.9% | - | 71.4% | (100.0%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 139 | 62 | 13 | 9.2% | 19 | 13.3% | 25 | 40.3% | 41 | 65.5% | 97 | 156.4% | - | 71.6% | (100.0%) |
| Licences and permits | 951 | 966 | 317 | 33.3% | 230 | 24.2% | 256 | 26.5% | 317 | 32.8% | 1 120 | 115.9% | - | 57.2% | (100.0%) |
| Agency services | 106 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 18 826 | 27 167 | 5 829 | 31.0% | 3 425 | 18.2% | 3 497 | 12.9% | 9 608 | 35.4% | 22 359 | 82.3% | - | 60.9% | (100.0%) |
| Other own revenue | 892 | 1 130 | 154 | 17.3% | 494 | 55.4% | 181 | 16.0% | 266 | 23.5% | 1 095 | 96.9% | - | 73.8% | (100.0%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 41 028 | 53 189 | 8 670 | 21.1% | 8 656 | 21.1% | 7 446 | 14.0% | 12 395 | 23.3% | 37 166 | 69.9% | - | 45.9% | (100.0%) |
| Employee related costs | 17 118 | 17 729 | 3 790 | 22.1% | 4 624 | 27.0% | 3 393 | 19.1% | 2 718 | 15.3% | 14 524 | 81.9% | - | 66.0% | (100.0%) |
| Remuneration of councillors | 1 652 | 1 758 | 347 | 21.0% | 347 | 21.0% | 566 | 32.2% | 416 | 23.7% | 1 676 | 95.3% | - | 74.5% | (100.0%) |
| Debt impairment | 495 | 2 495 | - | - | - | - | - | - | 2 111 | 84.6% | 2 111 | 84.6% | - | - | (100.0%) |
| Depreciation and asset impairment | 2 098 | 6 702 | - | - | - | - | - | - | 147 | 2.2% | 147 | 2.2% | - | - | (100.0%) |
| Finance charges | 157 | 157 | - | - | - | - | 55 | 34.9% | 53 | 34.0% | 108 | 68.9% | - | 78.9% | (100.0%) |
| Bulk purchases | 8 830 | 9 516 | 2 665 | 30.2% | 1 623 | 18.4% | 1 532 | 16.1% | 2 136 | 22.4% | 7 956 | 83.6% | - | 71.4% | (100.0%) |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | - | 1 280 | - | - | - | - | - | - | 1 090 | 85.2% | 1 090 | 85.2% | - | - | (100.0%) |
| Transfers and grants | - | 2 717 | 52 | - | 7 | - | 2 | .1% | 891 | 32.8% | 951 | 35.0% | - | 3.9% | (100.0%) |
| Other expenditure | 10 678 | 10 836 | 1 816 | 17.0% | 2 054 | 19.2% | 1 899 | 17.5% | 2 833 | 26.1% | 8 602 | 79.4% | - | 30.4% | (100.0%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 962 | 2 402 | 4 070 | | 2 094 | | 2 540 | | 3 966 | | 12 670 | | - | | |
| Transfers recognised - capital | 10 461 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 12 423 | 2 402 | 4 070 | | 2 094 | | 2 540 | | 3 966 | | 12 670 | | - | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 12 423 | 2 402 | 4 070 | | 2 094 | | 2 540 | | 3 966 | | 12 670 | | - | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 12 423 | 2 402 | 4 070 | | 2 094 | | 2 540 | | 3 966 | | 12 670 | | - | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 12 423 | 2 402 | 4 070 | | 2 094 | | 2 540 | | 3 966 | | 12 670 | | - | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 12 421 | 13 821 | 54 | .4% | 28 | .2% | 2 362 | 17.1% | 5 746 | 41.6% | 8 190 | 59.3% | - | - | (100.0%) |
| National Government | 10 461 | 10 461 | 47 | .4% | - | - | 2 362 | 22.6% | 5 746 | 54.9% | 8 154 | 77.9% | - | - | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 10 461 | 10 461 | 47 | .4% | - | - | 2 362 | 22.6% | 5 746 | 54.9% | 8 154 | 77.9% | - | - | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 1 960 | 3 360 | 7 | .4% | 28 | 1.4% | - | - | - | - | 36 | 1.1% | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 12 421 | 13 821 | 54 | .4% | 28 | .2% | 2 362 | 17.1% | 5 746 | 41.6% | 8 190 | 59.3% | - | - | (100.0%) |
| Governance and Administration | 12 421 | 13 111 | 54 | .4% | 28 | .2% | 2 362 | 18.0% | 5 746 | 43.8% | 8 190 | 62.5% | - | - | (100.0%) |
| Executive & Council | 12 421 | 12 861 | 54 | .4% | 11 | .1% | 2 362 | 18.4% | 5 746 | 44.7% | 8 173 | 63.5% | - | - | (100.0%) |
| Budget & Treasury Office | - | - | - | - | 17 | - | - | - | - | - | 17 | - | - | - | - |
| Corporate Services | - | 250 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | 410 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | - | 250 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | 160 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | 300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | 300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 47 856 | 52 309 | 19 597 | 40.9% | 11 686 | 24.4% | 17 569 | 33.6% | 18 728 | 35.8% | 67 579 | 129.2% | - | 59.4% | (100.0%) |
| Ratepayers and other | 17 702 | 22 407 | 5 570 | 31.5% | 5 831 | 32.9% | 10 232 | 45.7% | 5 970 | 26.6% | 27 602 | 123.2% | - | 69.8% | (100.0%) |
| Government - operating | 18 827 | 18 826 | 8 279 | 44.0% | 3 425 | 18.2% | 3 497 | 18.6% | 12 500 | 66.4% | 27 701 | 147.1% | - | 85.6% | (100.0%) |
| Government - capital | 10 461 | 10 461 | 5 592 | 53.5% | 2 180 | 20.8% | 3 613 | 34.5% | - | - | 11 385 | 108.8% | - | - | - |
| Interest | 866 | 615 | 156 | 18.0% | 250 | 28.9% | 228 | 37.1% | 258 | 42.0% | 892 | 145.1% | - | 90.4% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (29 438) | (54 490) | (12 492) | 42.4% | (18 350) | 62.3% | (11 008) | 20.2% | (29 585) | 54.3% | (71 435) | 131.1% | - | 50.8% | (100.0%) |
| Suppliers and employees | (25 004) | (54 490) | (12 440) | 49.8% | (18 343) | 73.4% | (11 006) | 20.2% | (16 354) | 30.0% | (58 143) | 106.7% | - | 58.7% | (100.0%) |
| Finance charges | (157) | - | - | - | - | - | - | - | (53) | - | (53) | - | - | 78.9% | (100.0%) |
| Transfers and grants | (4 277) | - | (52) | 1.2% | (7) | .2% | (2) | - | (13 178) | - | (13 239) | - | - | 3.9% | (100.0%) |
| Net Cash from/(used) Operating Activities | 18 418 | (2 181) | 7 105 | 38.6% | (6 665) | (36.2%) | 6 561 | (300.8%) | (10 857) | 497.8% | (3 856) | 176.8% | - | 414.8% | (100.0%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | (14) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | (14) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (9 317) | - | - | - | - | - | - | - | - | - | - | - | - | 74.4% | - |
| Capital assets | (9 317) | - | - | - | - | - | - | - | - | - | - | - | - | 74.4% | - |
| Net Cash from/(used) Investing Activities | (9 331) | - | - | - | - | - | - | - | - | - | - | - | - | 86.7% | - |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (104) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (104) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | (104) | - | - | - | - | - | - | - | - | - | - | - | - | (6.0%) | - |
| Net Increase/(Decrease) in cash held | 8 983 | (2 181) | 7 105 | 79.1% | (6 665) | (74.2%) | 6 561 | (300.8%) | (10 857) | 497.8% | (3 856) | 176.8% | - | 11.7% | (100.0%) |
| Cash/cash equivalents at the year begin: | 10 802 | 20 951 | 8 361 | 77.4% | 15 466 | 143.2% | 8 802 | 42.0% | 15 363 | 73.3% | 8 361 | 39.9% | (515) | - | (3 083.8%) |
| Cash/cash equivalents at the year end: | 19 785 | 18 770 | 15 466 | 78.2% | 8 802 | 44.5% | 15 363 | 81.8% | 4 505 | 24.0% | 4 505 | 24.0% | (515) | (5.1%) | (975.0%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | (0) | 100.0% | (0) | - | - | - |
| Electricity | 691 | 16.4% | (898) | (21.3%) | 123 | 2.9% | 4 292 | 102.0% | 4 208 | 25.9% | - | - |
| Property Rates | 1 661 | 13.7% | (284) | (2.3%) | 698 | 5.8% | 10 030 | 82.9% | 12 105 | 74.4% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 164 | 7.4% | (80) | (3.6%) | 50 | 2.3% | 2 084 | 93.9% | 2 218 | 13.6% | - | - |
| Other | 36 | (1.6%) | (34) | 1.5% | 18 | (.8%) | (2 288) | 100.9% | (2 268) | (13.9%) | - | - |
| Total By Income Source | 2 552 | 15.7% | (1 295) | (8.0%) | 889 | 5.5% | 14 117 | 86.8% | 16 263 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 1 249 | 23.9% | (61) | (1.2%) | 649 | 12.4% | 3 386 | 64.8% | 5 223 | 32.1% | - | - |
| Business | 355 | 19.0% | (266) | (14.3%) | (110) | (5.9%) | 1 887 | 101.1% | 1 866 | 11.5% | - | - |
| Households | 592 | 9.4% | (445) | (7.0%) | 144 | 2.3% | 6 032 | 95.4% | 6 323 | 38.9% | - | - |
| Other | 356 | 12.5% | (523) | (18.3%) | 206 | 7.2% | 2 812 | 98.8% | 2 851 | 17.5% | - | - |
| Total By Customer Group | 2 552 | 15.7% | (1 295) | (8.0%) | 889 | 5.5% | 14 117 | 86.8% | 16 263 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 1 068 | 100.0% | - | - | - | - | - | - | 1 068 | 69.6% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | 27 | 100.0% | 27 | 1.8% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 350 | 82.6% | 16 | 3.8% | 30 | 7.1% | 28 | 6.5% | 424 | 27.6% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 11 | 78.4% | - | - | - | - | 3 | 21.6% | 15 | 1.0% |
| Total | 1 429 | 93.2% | 16 | 1.0% | 30 | 2.0% | 58 | 3.8% | 1 534 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr V M Kubeka | 034 331 3041 |
| Financial Manager | Ms Gugu Mhlongo-Ntshangase | 034 331 3041 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: DANNHAUSER (KZN254)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 62 993 | 65 768 | 27 424 | 43.5% | 15 958 | 25.3% | 33 539 | 51.0% | 2 755 | 4.2% | 79 675 | 121.1% | 3 063 | 118.4% | (10.0%) |
| Property rates | 6 829 | 6 443 | 2 712 | 39.7% | 1 027 | 15.0% | 1 415 | 22.0% | 762 | 11.8% | 5 916 | 91.8% | 630 | 55.2% | 20.9% |
| Property rates - penalties and collection charges | 50 | 50 | 95 | 188.1% | - | - | - | - | - | - | 95 | 188.1% | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 776 | 783 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | 240 | - | 21 | - | 15 | - | 20 | - | 295 | - | 30 | 15.7% | (34.9%) |
| Rental of facilities and equipment | 105 | 105 | 43 | 40.5% | 9 | 8.6% | 40 | 38.1% | 23 | 22.1% | 115 | 109.5% | 22 | 134.0% | 6.5% |
| Interest earned - external investments | 1 241 | 1 160 | 224 | 18.1% | 159 | 12.8% | 189 | 16.3% | 416 | 35.9% | 988 | 85.2% | 203 | 93.5% | 104.6% |
| Interest earned - outstanding debtors | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 229 | 229 | 71 | 31.2% | 33 | 14.3% | 122 | 53.3% | 83 | 36.4% | 309 | 135.1% | 37 | 55.8% | 126.9% |
| Licences and permits | 1 535 | 1 557 | 449 | 29.3% | 184 | 12.0% | 253 | 16.2% | 185 | 11.9% | 1 071 | 68.8% | 183 | 41.1% | .8% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 50 117 | 53 218 | 20 840 | 41.6% | 13 252 | 26.4% | 14 677 | 27.6% | 47 | .1% | 48 816 | 91.7% | - | 139.3% | (100.0%) |
| Other own revenue | 2 104 | 2 222 | 2 668 | 126.8% | 1 274 | 60.5% | 16 828 | 757.3% | 1 175 | 52.9% | 21 944 | 987.5% | 1 957 | 134.5% | (40.0%) |
| Gains on disposal of PPE | - | - | 81 | - | - | - | - | - | 45 | - | 126 | - | - | - | (100.0%) |
| Operating Expenditure | 62 992 | 104 752 | 14 705 | 23.3% | 18 230 | 28.9% | 18 775 | 17.9% | 22 413 | 21.4% | 74 124 | 70.8% | 19 894 | 159.5% | 12.7% |
| Employee related costs | 28 760 | 19 894 | 6 254 | 21.7% | 4 504 | 15.7% | 4 645 | 23.3% | 7 789 | 39.2% | 23 191 | 116.6% | 4 278 | 107.6% | 82.1% |
| Remuneration of councillors | 4 799 | 5 032 | 1 193 | 24.9% | 1 751 | 36.5% | 2 143 | 42.6% | 1 859 | 36.9% | 6 946 | 138.0% | 1 788 | 130.3% | 4.0% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 1 667 | 1 667 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | 79 | 6 231 | 112 | 141.7% | 2 443 | 3 092.3% | 1 775 | 28.5% | 1 295 | 20.8% | 5 625 | 90.3% | 1 779 | - | (27.2%) |
| Contracted services | 711 | - | - | - | - | - | - | - | - | - | - | - | 0 | - | (100.0%) |
| Transfers and grants | - | 31 567 | - | - | 3 775 | - | 7 511 | 23.8% | 4 787 | 15.2% | 16 073 | 50.9% | 6 827 | - | (29.9%) |
| Other expenditure | 26 976 | 40 360 | 7 234 | 26.8% | 5 758 | 21.3% | 2 700 | 6.7% | 6 684 | 16.6% | 22 377 | 55.4% | 5 221 | 86.5% | 28.0% |
| Loss on disposal of PPE | - | - | (89) | - | - | - | - | - | - | - | (89) | - | - | - | - |
| Surplus/(Deficit) | 0 | (38 984) | 12 719 | | (2 273) | | 14 763 | | (19 658) | | 5 552 | | (16 831) | | |
| Transfers recognised - capital | 18 664 | - | 5 398 | 28.9% | 18 227 | 97.7% | 4 979 | - | - | - | 28 604 | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 18 664 | (38 984) | 18 117 | | 15 954 | | 19 742 | | (19 658) | | 34 156 | | (16 831) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 18 664 | (38 984) | 18 117 | | 15 954 | | 19 742 | | (19 658) | | 34 156 | | (16 831) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 18 664 | (38 984) | 18 117 | | 15 954 | | 19 742 | | (19 658) | | 34 156 | | (16 831) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 18 664 | (38 984) | 18 117 | | 15 954 | | 19 742 | | (19 658) | | 34 156 | | (16 831) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 37 140 | 37 139 | - | - | 3 259 | 8.8% | 7 150 | 19.3% | 9 422 | 25.4% | 19 831 | 53.4% | 7 372 | 65.4% | 27.8% |
| National Government | 29 597 | 20 654 | - | - | 2 985 | 10.1% | 6 774 | 32.8% | 8 798 | 42.6% | 18 556 | 89.8% | 6 226 | 48.4% | 41.3% |
| Provincial Government | 451 | 10 249 | - | - | - | - | - | - | 570 | 5.6% | 570 | 5.6% | - | - | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | 6 236 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 30 048 | 37 139 | - | - | 2 985 | 9.9% | 6 774 | 18.2% | 9 368 | 25.2% | 19 126 | 51.5% | 6 226 | 50.4% | 50.4% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 1 900 | - | - | - | 274 | 14.4% | 376 | - | 54 | - | 705 | - | 1 145 | 222.2% | (95.2%) |
| Public contributions and donations | 5 192 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 37 140 | 37 139 | 613 | 1.7% | 3 259 | 8.8% | 7 150 | 19.3% | 9 422 | 25.4% | 20 444 | 55.0% | 7 372 | 63.1% | 27.8% |
| Governance and Administration | 2 189 | 2 135 | 283 | 12.9% | 3 259 | 148.9% | 7 150 | 334.9% | 7 750 | 363.0% | 18 442 | 863.8% | 7 372 | 1 243.0% | 5.1% |
| Executive & Council | 54 | - | - | - | 1 | 2.6% | - | - | 570 | - | 571 | - | - | 147.2% | (100.0%) |
| Budget & Treasury Office | 1 325 | 1 325 | - | - | - | - | - | - | 53 | 4.0% | 53 | 4.0% | 5 160 | 839.7% | (99.0%) |
| Corporate Services | 810 | 810 | 283 | 34.9% | 3 258 | 402.2% | 7 150 | 882.7% | 7 127 | 879.9% | 17 817 | 2 199.7% | 2 212 | 3 286.8% | 222.2% |
| Community and Public Safety | 1 903 | 1 553 | 330 | 17.3% | - | - | - | - | 1 672 | 107.7% | 2 002 | 129.0% | - | 10.6% | (100.0%) |
| Community & Social Services | 1 073 | 723 | - | - | - | - | - | - | 1 671 | 231.1% | 1 671 | 231.1% | - | 10.6% | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 830 | 830 | 330 | 39.8% | - | - | - | - | 2 | .2% | 332 | 40.0% | - | - | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 1 100 | 11 100 | - | - | - | - | - | - | - | - | - | - | - | 2.3% | - |
| Planning and Development | - | 11 100 | - | - | - | - | - | - | - | - | - | - | - | 27.4% | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | .1% | - |
| Environmental Protection | 1 100 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 31 948 | 22 351 | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| **Receipts** | 78 732 | 94 452 | 34 472 | 43.8% | 34 008 | 43.2% | 38 518 | 40.8% | 2 710 | 2.9% | 109 709 | 116.2% | 3 063 | 96.1% | (11.5%) |
| Ratepayers and other | 9 245 | 11 389 | 6 855 | 74.2% | 2 370 | 25.6% | 3 297 | 29.0% | 2 247 | 19.7% | 14 770 | 129.7% | 2 859 | 88.2% | (21.4%) |
| Government - operating | 50 117 | 53 218 | 22 090 | 44.1% | 13 252 | 26.4% | 14 410 | 27.1% | 47 | .1% | 49 799 | 93.6% | - | 108.8% | (100.0%) |
| Government - capital | 18 118 | 28 604 | 5 398 | 29.8% | 18 227 | 100.6% | 20 621 | 72.1% | - | - | 44 246 | 154.7% | - | 82.3% | - |
| Interest | 1 253 | 1 241 | 129 | 10.3% | 159 | 12.7% | 189 | 15.2% | 416 | 33.5% | 893 | 72.0% | 203 | 93.4% | 104.6% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | (64 657) | (116 020) | (23 566) | 36.4% | (14 833) | 22.9% | (18 775) | 16.2% | (28 580) | 24.6% | (85 753) | 73.9% | (20 514) | 123.2% | 39.3% |
| Suppliers and employees | (64 657) | (84 453) | (23 440) | 36.3% | (14 043) | 21.7% | (11 264) | 13.3% | (20 119) | 23.8% | (68 866) | 81.5% | (19 910) | 119.8% | 1.0% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | (31 567) | (126) | - | (790) | - | (7 511) | 23.8% | (8 460) | 26.8% | (16 887) | 53.5% | (604) | 225.3% | 1 301.2% |
| **Net Cash from/(used) Operating Activities** | 14 075 | (21 568) | 10 907 | 77.5% | 19 175 | 136.2% | 19 742 | (91.5%) | (25 869) | 119.9% | 23 955 | (111.1%) | (17 452) | 23.9% | 48.2% |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - | 45 | - | 45 | - | - | - | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | 45 | - | 45 | - | - | - | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | (38 195) | - | (379) | 1.0% | (3 259) | 8.5% | (376) | - | (8 816) | - | (12 830) | - | (7 372) | 97.5% | 19.6% |
| Capital assets | (38 195) | - | (379) | 1.0% | (3 259) | 8.5% | (376) | - | (8 816) | - | (12 830) | - | (7 372) | 97.5% | 19.6% |
| **Net Cash from/(used) Investing Activities** | (38 195) | - | (379) | 1.0% | (3 259) | 8.5% | (376) | - | (8 771) | - | (12 785) | - | (7 372) | 97.5% | 19.0% |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Payments** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | (24 120) | (21 568) | 10 528 | (43.6%) | 15 916 | (66.0%) | 19 367 | (89.8%) | (34 640) | 160.6% | 11 170 | (51.8%) | (24 824) | 508.9% | 39.5% |
| Cash/cash equivalents at the year begin: | (18 954) | - | 3 | - | 10 531 | (55.6%) | 26 447 | - | 45 814 | - | 3 | - | 3 531 | 1.2% | 1 197.4% |
| Cash/cash equivalents at the year end: | (43 074) | (21 568) | 10 531 | (24.4%) | 26 447 | (61.4%) | 45 814 | (212.4%) | 11 173 | (51.8%) | 11 173 | (51.8%) | (21 292) | 542.2% | (152.5%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 949 | 10.8% | 242 | 2.8% | 237 | 2.7% | 7 336 | 83.7% | 8 763 | 79.8% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 130 | 5.9% | 59 | 2.7% | 57 | 2.6% | 1 963 | 88.9% | 2 208 | 20.1% | - | - |
| Other | (23) | (393.0%) | (0) | (6.0%) | (19) | (339.4%) | 48 | 838.4% | 6 | .1% | - | - |
| **Total By Income Source** | 1 056 | 9.6% | 300 | 2.7% | 274 | 2.5% | 9 347 | 85.1% | 10 977 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 345 | 23.3% | 47 | 3.2% | 47 | 3.2% | 1 042 | 70.4% | 1 481 | 13.5% | - | - |
| Business | 250 | 14.6% | 57 | 3.4% | 56 | 3.3% | 1 342 | 78.7% | 1 705 | 15.5% | - | - |
| Households | 116 | 3.7% | 54 | 1.7% | 52 | 1.6% | 2 943 | 93.0% | 3 166 | 28.8% | - | - |
| Other | 345 | 7.5% | 142 | 3.1% | 119 | 2.6% | 4 019 | 86.9% | 4 625 | 42.1% | - | - |
| **Total By Customer Group** | 1 056 | 9.6% | 300 | 2.7% | 274 | 2.5% | 9 347 | 85.1% | 10 977 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 206 | 100.0% | - | - | - | - | - | - | 206 | 17.4% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 167 | 100.0% | - | - | - | - | - | - | 167 | 14.1% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 709 | 87.1% | 59 | 7.3% | 0 | - | 45 | 5.6% | 814 | 68.6% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | 1 083 | 91.2% | 59 | 5.0% | 0 | - | 45 | 3.8% | 1 188 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr W B Nkosi | 034 621 2666 |
| Financial Manager | B Mdletshe (Acting) | 034 621 2667 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: AMAJUBA (DC25)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 131 679 | 137 545 | 53 312 | 40.5% | 33 031 | 25.1% | 30 300 | 22.0% | (4 142) | (3.0%) | 112 501 | 81.8% | 18 366 | 90.9% | (122.6%) |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 18 186 | 18 187 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | 3 824 | 3 824 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | - | 750 | 310 | - | 45 | - | 131 | 17.4% | 55 | 7.3% | 540 | 72.0% | (19) | 4 128.2% | (387.1%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 109 629 | 114 432 | 10 385 | 9.5% | 31 633 | 28.9% | 24 880 | 21.7% | 44 176 | 38.6% | 111 075 | 97.1% | 1 881 | 69.9% | 2 248.9% |
| Other own revenue | 40 | 353 | 42 616 | 106 540.9% | 1 353 | 3 383.2% | 5 290 | 1 500.6% | (48 373) | (13 722.8%) | 886 | 251.5% | 16 504 | 5 740.0% | (393.1%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 126 354 | 135 853 | 18 797 | 14.9% | 27 201 | 21.5% | 32 953 | 24.3% | 120 | .1% | 79 072 | 58.2% | 26 133 | 78.8% | (99.5%) |
| Employee related costs | 49 687 | 49 912 | 8 871 | 17.9% | 10 703 | 21.5% | 9 321 | 18.7% | 2 387 | 4.8% | 31 282 | 62.7% | 8 453 | 91.8% | (71.8%) |
| Remuneration of councillors | 6 002 | 6 332 | 988 | 16.5% | 1 030 | 17.2% | 1 152 | 18.2% | 344 | 5.4% | 3 513 | 55.5% | 1 000 | 70.2% | (65.6%) |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 1 625 | 1 625 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 4 772 | 4 772 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | 310 | - | 395 | - | 297 | - | 261 | - | 1 263 | - | - | - | (100.0%) |
| Contracted services | 11 645 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 52 623 | 73 213 | 8 627 | 16.4% | 15 073 | 28.6% | 22 184 | 30.3% | (2 871) | (3.9%) | 43 013 | 58.8% | 16 679 | 74.3% | (117.2%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 5 325 | 1 692 | 34 515 | | 5 830 | | (2 653) | | (4 262) | | 33 430 | | (7 767) | | |
| Transfers recognised - capital | (70 818) | 3 351 | 2 438 | (3.4%) | 18 063 | (25.5%) | 29 252 | 872.9% | 29 142 | 869.7% | 78 895 | 2 354.4% | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 67 318 | - | - | - | - | - | - | - | 78 914 | - | 78 914 | - | - | - | (100.0%) |
| Surplus/(Deficit) after capital transfers and contributions | 1 825 | 5 043 | 36 952 | | 23 892 | | 26 600 | | 103 794 | | 191 238 | | (7 767) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 1 825 | 5 043 | 36 952 | | 23 892 | | 26 600 | | 103 794 | | 191 238 | | (7 767) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 1 825 | 5 043 | 36 952 | | 23 892 | | 26 600 | | 103 794 | | 191 238 | | (7 767) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 1 825 | 5 043 | 36 952 | | 23 892 | | 26 600 | | 103 794 | | 191 238 | | (7 767) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 74 318 | 96 252 | 3 268 | 4.4% | 16 097 | 21.7% | 14 521 | 15.1% | 45 018 | 46.8% | 78 905 | 82.0% | - | - | (100.0%) |
| National Government | 69 768 | 87 643 | - | - | - | - | - | - | 68 497 | 78.2% | 68 497 | 78.2% | - | - | (100.0%) |
| Provincial Government | 1 050 | 1 575 | - | - | - | - | - | - | 7 969 | 506.0% | 7 969 | 506.0% | - | - | (100.0%) |
| District Municipality | - | - | - | - | - | - | 3 542 | - | (3 542) | - | 0 | - | - | - | (100.0%) |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 70 818 | 89 218 | - | - | - | - | 3 542 | 4.0% | 72 924 | 81.7% | 76 466 | 85.7% | - | - | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 3 500 | 5 258 | 3 268 | 93.4% | 16 097 | 459.9% | 10 979 | 208.8% | (27 906) | (530.7%) | 2 439 | 46.4% | - | - | (100.0%) |
| Public contributions and donations | - | 1 776 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 74 318 | 96 252 | 3 268 | 4.4% | 16 097 | 21.7% | 14 521 | 15.1% | 45 018 | 46.8% | 78 905 | 82.0% | 410 | 1.3% | 10 878.2% |
| Governance and Administration | 2 000 | 4 208 | 3 | .1% | 3 331 | 166.6% | 530 | 12.6% | (1 684) | (40.0%) | 2 180 | 51.8% | 333 | 59.0% | (605.4%) |
| Executive & Council | - | 1 000 | 3 | - | 213 | - | 530 | 53.0% | 177 | 17.7% | 923 | 92.3% | 0 | .1% | 79 232.3% |
| Budget & Treasury Office | - | 50 | - | - | - | - | - | - | 30 | 59.7% | 30 | 59.7% | 64 | 245.5% | (53.2%) |
| Corporate Services | 2 000 | 3 158 | - | - | 3 118 | 155.9% | - | - | (1 890) | (59.9%) | 1 228 | 38.9% | 269 | 306.9% | (802.3%) |
| Community and Public Safety | 1 550 | 1 625 | - | - | 1 294 | 83.5% | 1 336 | 82.2% | (623) | (38.3%) | 2 008 | 123.5% | 64 | 495.8% | (1 066.1%) |
| Community & Social Services | 500 | 1 625 | - | - | 1 294 | 258.9% | 1 336 | 82.2% | (623) | (38.3%) | 2 008 | 123.5% | 64 | 495.8% | (1 066.1%) |
| Sport And Recreation | 1 050 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 2 776 | 2 776 | 390 | 14.0% | - | - | 7 620 | 274.5% | (6 458) | (232.6%) | 1 551 | 55.9% | 12 | 18.0% | (51 911.2%) |
| Planning and Development | 1 000 | 1 000 | - | - | - | - | - | - | 140 | 14.0% | 140 | 14.0% | 12 | 18.0% | 1 019.6% |
| Road Transport | 1 776 | 1 776 | 390 | 21.9% | - | - | 7 620 | 429.0% | (6 597) | (371.5%) | 1 412 | 79.5% | - | - | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 67 992 | 87 643 | 2 876 | 4.2% | 11 472 | 16.9% | 5 036 | 5.7% | 53 783 | 61.4% | 73 166 | 83.5% | - | - | (100.0%) |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | 67 992 | 87 643 | 2 876 | 4.2% | 11 472 | 16.9% | 5 036 | 5.7% | 53 783 | 61.4% | 73 166 | 83.5% | - | - | (100.0%) |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 196 279 | 233 797 | 77 038 | 39.2% | 62 693 | 31.9% | 62 759 | 26.8% | (11 151) | (4.8%) | 191 339 | 81.8% | (732) | 87.2% | 1 423.2% |
| Ratepayers and other | 17 608 | 23 112 | 5 066 | 28.8% | 16 729 | 95.0% | 5 947 | 25.7% | (26 848) | (116.2%) | 894 | 3.9% | 65 | 320.8% | (41 124.2%) |
| Government - operating | 109 629 | 114 432 | 48 702 | 44.4% | 27 238 | 24.8% | 24 329 | 21.3% | 10 805 | 9.4% | 111 075 | 97.1% | (1 881) | 90.5% | (674.5%) |
| Government - capital | 69 042 | 96 252 | 22 960 | 33.3% | 18 682 | 27.1% | 32 352 | 33.6% | 3 122 | 3.2% | 77 116 | 80.1% | 910 | 56.7% | 243.1% |
| Interest | - | - | 310 | - | 45 | - | 131 | - | 1 769 | - | 2 255 | - | 173 | 245.5% | 921.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (125 154) | (135 062) | (29 285) | 23.4% | (44 137) | 35.3% | (37 178) | 27.5% | (16 810) | 12.4% | (127 410) | 94.3% | (34 001) | 131.3% | (50.6%) |
| Suppliers and employees | (125 154) | (135 062) | (29 285) | 23.4% | (44 137) | 35.3% | (37 178) | 27.5% | (16 810) | 12.4% | (127 410) | 94.3% | (34 001) | 134.0% | (50.6%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 71 125 | 98 734 | 47 753 | 67.1% | 18 557 | 26.1% | 25 581 | 25.9% | (27 962) | (28.3%) | 63 929 | 64.7% | (34 733) | 48.7% | (19.5%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (58 329) | (96 252) | (3 542) | 6.1% | (16 096) | 27.6% | (14 520) | 15.1% | (44 756) | 46.5% | (78 914) | 82.0% | (5 088) | 40.9% | 779.7% |
| Capital assets | (58 329) | (96 252) | (3 542) | 6.1% | (16 096) | 27.6% | (14 520) | 15.1% | (44 756) | 46.5% | (78 914) | 82.0% | (5 088) | 40.9% | 779.7% |
| Net Cash from/(used) Investing Activities | (58 329) | (96 252) | (3 542) | 6.1% | (16 096) | 27.6% | (14 520) | 15.1% | (44 756) | 46.5% | (78 914) | 82.0% | (5 088) | 40.9% | 779.7% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 12 796 | 2 482 | 44 211 | 345.5% | 2 460 | 19.2% | 11 061 | 445.7% | (72 718) | (2 929.8%) | (14 985) | (603.8%) | (39 821) | 83.3% | 82.6% |
| Cash/cash equivalents at the year begin: | 37 190 | - | 7 584 | 20.4% | 51 795 | 139.3% | 54 255 | - | 65 316 | - | 7 584 | - | 42 419 | 100.0% | 54.0% |
| Cash/cash equivalents at the year end: | 49 986 | 2 482 | 51 795 | 103.6% | 54 255 | 108.5% | 65 316 | 2 631.6% | (7 401) | (298.2%) | (7 401) | (298.2%) | 2 598 | 46.5% | (384.9%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | - | - | - | - | - | - | - | - | - | - | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | - | - | - | - | - | - | - | - | - | - | - | - |
| Business | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 5 356 | 100.0% | - | - | - | - | - | - | 5 356 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 5 356 | 100.0% | - | - | - | - | - | - | 5 356 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Linda Africa | 034 329 7243 |
| Financial Manager | Mr Linda Africa | 034 329 7243 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: EDUMBE (KZN261)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 75 865 | 72 432 | 32 558 | 42.9% | 16 019 | 21.1% | 33 769 | 46.6% | 17 166 | 23.7% | 99 512 | 137.4% | 65 765 | 259.5% | (73.9%) |
| Property rates | 6 917 | 6 961 | 385 | 5.6% | 1 313 | 19.0% | 1 258 | 18.1% | (309) | (4.4%) | 2 647 | 38.0% | 4 339 | 240.3% | (107.1%) |
| Property rates - penalties and collection charges | 812 | 221 | 110 | 13.5% | 111 | 13.7% | 239 | 108.3% | 13 | 6.1% | 473 | 214.4% | 220 | - | (93.9%) |
| Service charges - electricity revenue | 13 790 | - | 5 635 | 40.9% | 5 635 | 40.9% | 22 962 | - | 19 400 | - | 53 632 | - | - | 83.2% | (100.0%) |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 3 763 | - | 364 | 9.7% | 1 186 | 31.5% | 1 202 | - | (14) | - | 2 737 | - | 1 585 | 257.4% | (100.9%) |
| Service charges - other | - | 15 217 | 11 | - | 6 | - | 7 | - | 0 | - | 23 | .2% | 8 | - | (99.1%) |
| Rental of facilities and equipment | 1 056 | 140 | 52 | 4.9% | 13 | 1.3% | 1 038 | 743.8% | 30 | 21.3% | 1 133 | 811.9% | 116 | 467.7% | (74.4%) |
| Interest earned - external investments | 103 | 33 | 9 | 9.1% | 7 | 7.0% | 12 | 37.6% | (3) | (7.8%) | 26 | 79.8% | 285 | 322.6% | (100.9%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 565 | 515 | 97 | 17.2% | 130 | 23.0% | 102 | 19.9% | 10 | 2.0% | 340 | 66.0% | 145 | 86.6% | (92.8%) |
| Licences and permits | 961 | 938 | 242 | 25.2% | 257 | 26.8% | 281 | 29.9% | (191) | (20.4%) | 589 | 62.8% | 274 | 96.4% | (169.7%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 41 499 | 40 499 | 23 834 | 57.4% | 5 539 | 13.3% | 12 516 | 30.9% | (744) | (1.8%) | 41 145 | 101.6% | 2 034 | 36.0% | (136.6%) |
| Other own revenue | 6 399 | 7 908 | 1 818 | 28.4% | 1 823 | 28.5% | (5 849) | (74.0%) | (1 026) | (13.0%) | (3 234) | (40.9%) | 56 759 | 1 818.6% | (101.8%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 75 865 | 87 894 | 19 974 | 26.3% | 17 960 | 23.7% | 12 579 | 14.3% | 12 179 | 13.9% | 62 692 | 71.3% | 20 083 | 95.2% | (39.4%) |
| Employee related costs | 27 347 | 25 648 | 6 415 | 23.5% | 6 976 | 25.5% | 6 438 | 25.1% | 1 314 | 5.1% | 21 142 | 82.4% | 12 398 | 109.2% | (89.4%) |
| Remuneration of councillors | 3 323 | 3 323 | 763 | 23.0% | 415 | 12.5% | 967 | 29.1% | 2 750 | 82.7% | 4 895 | 147.3% | 780 | 56.9% | 252.6% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 1 276 | 1 276 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 9 000 | 13 000 | 3 566 | 39.6% | 4 239 | 47.1% | 2 402 | 18.5% | 844 | 6.5% | 11 050 | 85.0% | - | 79.4% | (100.0%) |
| Other Materials | - | - | 281 | - | 700 | - | 39 | - | 537 | - | 1 556 | - | 924 | - | (41.9%) |
| Contracted services | 2 400 | 2 496 | 330 | 13.8% | 430 | 17.9% | 386 | 15.4% | 638 | 25.5% | 1 784 | 71.5% | 276 | 83.5% | 130.8% |
| Transfers and grants | - | 15 462 | 163 | - | (607) | - | - | - | 2 122 | 13.7% | 1 678 | 10.8% | 1 483 | - | 43.1% |
| Other expenditure | 32 399 | 26 689 | 8 457 | 26.1% | 5 807 | 17.9% | 2 348 | 8.8% | 3 975 | 14.9% | 20 588 | 77.1% | 4 223 | 76.7% | (5.9%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (0) | (15 462) | 12 583 | | (1 940) | | 21 189 | | 4 987 | | 36 819 | | 45 682 | | |
| Transfers recognised - capital | 15 462 | 15 462 | - | - | 5 099 | 33.0% | 4 606 | 29.8% | (641) | (4.1%) | 9 064 | 58.6% | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 15 462 | - | 12 583 | | 3 159 | | 25 795 | | 4 346 | | 45 883 | | 45 682 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 15 462 | - | 12 583 | | 3 159 | | 25 795 | | 4 346 | | 45 883 | | 45 682 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 15 462 | - | 12 583 | | 3 159 | | 25 795 | | 4 346 | | 45 883 | | 45 682 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 15 462 | - | 12 583 | | 3 159 | | 25 795 | | 4 346 | | 45 883 | | 45 682 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 15 462 | 15 462 | - | - | 449 | 2.9% | 917 | 5.9% | 3 067 | 19.8% | 4 433 | 28.7% | - | - | (100.0%) |
| National Government | 15 462 | 15 462 | - | - | 449 | 2.9% | 917 | 5.9% | 3 067 | 19.8% | 4 433 | 28.7% | - | - | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 15 462 | 15 462 | - | - | 449 | 2.9% | 917 | 5.9% | 3 067 | 19.8% | 4 433 | 28.7% | - | - | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 15 462 | 15 462 | 2 690 | 17.4% | 449 | 2.9% | 917 | 5.9% | 3 067 | 19.8% | 7 122 | 46.1% | - | 100.1% | (100.0%) |
| Governance and Administration | 1 700 | 1 700 | - | - | - | - | - | - | - | - | - | - | - | 19.4% | - |
| Executive & Council | 1 700 | 1 700 | - | - | - | - | - | - | - | - | - | - | - | 19.4% | - |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 5 700 | 5 700 | - | - | - | - | - | - | 1 542 | 27.1% | 1 542 | 27.1% | - | - | (100.0%) |
| Community & Social Services | 3 000 | 5 700 | - | - | - | - | - | - | 1 468 | 25.8% | 1 468 | 25.8% | - | - | (100.0%) |
| Sport And Recreation | 1 200 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 1 500 | - | - | - | - | - | - | - | 74 | - | 74 | - | - | - | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 7 300 | 8 062 | 2 690 | 36.8% | 449 | 6.2% | 917 | 11.4% | 1 525 | 18.9% | 5 580 | 69.2% | - | - | (100.0%) |
| Planning and Development | 1 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 5 300 | 8 062 | 2 690 | 50.7% | 449 | 8.5% | 917 | 11.4% | 1 525 | 18.9% | 5 580 | 69.2% | - | - | (100.0%) |
| Environmental Protection | 1 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 762 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 91 327 | 87 892 | 32 141 | 35.2% | 20 519 | 22.5% | 26 045 | 29.6% | 8 667 | 9.9% | 87 372 | 99.4% | 11 286 | 104.8% | (23.2%) |
| Ratepayers and other | 34 263 | 31 897 | 7 201 | 21.0% | 8 995 | 26.3% | 8 846 | 27.7% | 8 663 | 27.2% | 33 705 | 105.7% | 6 839 | 109.3% | 26.7% |
| Government - operating | 41 499 | 40 499 | 19 205 | 46.3% | 346 | .8% | 12 546 | 31.0% | - | - | 32 096 | 79.3% | 4 443 | 103.7% | (100.0%) |
| Government - capital | 15 462 | 15 462 | 5 724 | 37.0% | 11 170 | 72.2% | 4 639 | 30.0% | - | - | 21 533 | 139.3% | - | 99.2% | - |
| Interest | 103 | 33 | 11 | 10.8% | 8 | 8.1% | 14 | 43.1% | 4 | 10.9% | 38 | 112.3% | 5 | 29.7% | (28.5%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (73 389) | (71 156) | (41 156) | 56.1% | (25 140) | 34.3% | (28 054) | 39.4% | (21 233) | 29.8% | (115 583) | 162.4% | (17 024) | 158.1% | 24.7% |
| Suppliers and employees | (73 389) | (71 035) | (41 134) | 56.1% | (25 127) | 34.2% | (28 046) | 39.5% | (21 222) | 29.9% | (115 529) | 162.6% | (17 000) | 153.8% | 24.8% |
| Finance charges | - | (120) | (22) | - | (14) | - | (8) | 6.5% | (10) | 8.7% | (54) | 44.6% | (23) | - | (55.6%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 17 938 | 16 736 | (9 016) | (50.3%) | (4 622) | (25.8%) | (2 008) | (12.0%) | (12 566) | (75.1%) | (28 211) | (168.6%) | (5 738) | (142.9%) | 119.0% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | 11 050 | - | 6 000 | - | 40 | - | 11 500 | - | 28 590 | - | 650 | - | 1 669.2% |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | 22 | - | - | - | - | - | - | - | 22 | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | 11 029 | - | 6 000 | - | 40 | - | 11 500 | - | 28 569 | - | 650 | - | 1 669.2% |
| Payments | (15 462) | (15 462) | (188) | 1.2% | - | - | - | - | - | - | (188) | 1.2% | (477) | 20.4% | (100.0%) |
| Capital assets | (15 462) | (15 462) | (188) | 1.2% | - | - | - | - | - | - | (188) | 1.2% | (477) | 20.4% | (100.0%) |
| Net Cash from/(used) Investing Activities | (15 462) | (15 462) | 10 862 | (70.3%) | 6 000 | (38.8%) | 40 | (.3%) | 11 500 | (74.4%) | 28 402 | (183.7%) | 173 | (146.3%) | 6 563.0% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 200) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (1 200) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | (1 200) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 1 276 | 1 275 | 1 847 | 144.7% | 1 378 | 108.0% | (1 968) | (154.4%) | (1 066) | (83.6%) | 191 | 15.0% | (5 565) | (56.4%) | (80.8%) |
| Cash/cash equivalents at the year begin: | 501 | (30) | (30) | (6.1%) | 1 817 | 362.5% | 3 195 | (10 502.1%) | 1 227 | (4 032.4%) | (30) | 100.0% | 5 535 | 108.1% | (77.8%) |
| Cash/cash equivalents at the year end: | 1 777 | 1 244 | 1 817 | 102.2% | 3 195 | 179.8% | 1 227 | 98.6% | 161 | 12.9% | 161 | 12.9% | (30) | (4.2%) | (628.8%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 813 | 6.4% | 1 422 | 11.2% | 228 | 1.8% | 10 278 | 80.7% | 12 740 | 17.4% | - | - |
| Property Rates | 2 331 | 22.6% | 297 | 2.9% | 267 | 2.6% | 7 410 | 71.9% | 10 305 | 14.1% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 442 | .9% | 438 | .9% | 427 | .9% | 47 539 | 97.3% | 48 847 | 66.7% | - | - |
| Other | - | - | - | - | - | - | 1 341 | 100.0% | 1 341 | 1.8% | - | - |
| Total By Income Source | 3 586 | 4.9% | 2 157 | 2.9% | 922 | 1.3% | 66 567 | 90.9% | 73 233 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 5 | 47.0% | 2 | 15.2% | 2 | 15.2% | 3 | 22.6% | 11 | - | - | - |
| Business | 1 158 | 8.2% | 1 521 | 10.8% | 309 | 2.2% | 11 082 | 78.8% | 14 069 | 19.2% | - | - |
| Households | 1 606 | 2.9% | 538 | 1.0% | 520 | .9% | 53 227 | 95.2% | 55 891 | 76.3% | - | - |
| Other | 817 | 25.1% | 96 | 3.0% | 92 | 2.8% | 2 256 | 69.2% | 3 261 | 4.5% | - | - |
| Total By Customer Group | 3 586 | 4.9% | 2 157 | 2.9% | 922 | 1.3% | 66 567 | 90.9% | 73 233 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 2 822 | 100.0% | - | - | - | - | - | - | 2 822 | 54.5% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 583 | 67.1% | 348 | 14.8% | 194 | 8.2% | 235 | 10.0% | 2 360 | 45.5% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 4 405 | 85.0% | 348 | 6.7% | 194 | 3.7% | 235 | 4.5% | 5 182 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr TV Mkhize | 034 995 1650 |
| Financial Manager | Mrs SQ Mntambo | 034 995 1650 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UPHONGOLO (KZN262)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Operating Revenue** | 111 126 | 113 639 | 36 218 | 32.6% | 28 378 | 25.5% | 29 974 | 26.4% | 12 061 | 10.6% | 106 631 | 93.8% | 26 871 | 127.8% | (55.1%) |
| Property rates | 11 945 | 11 945 | 1 319 | 11.0% | 3 290 | 27.5% | 4 451 | 37.3% | 4 161 | 34.8% | 13 221 | 110.7% | 2 713 | 86.1% | 53.4% |
| Property rates - penalties and collection charges | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 21 490 | 22 307 | 5 495 | 25.6% | 5 084 | 23.7% | 6 202 | 27.8% | 5 018 | 22.5% | 21 799 | 97.7% | 5 172 | 110.5% | (3.0%) |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | 356 | - | 356 | - | 516 | 29.9% | (31.1%) |
| Service charges - refuse revenue | 5 234 | 5 319 | 1 083 | 20.7% | 1 078 | 20.6% | 1 079 | 20.3% | 814 | 15.3% | 4 055 | 76.2% | - | - | (100.0%) |
| Service charges - other | - | - | 253 | - | 253 | - | 252 | - | 252 | - | 1 009 | - | 239 | 1 880.1% | 5.4% |
| Rental of facilities and equipment | 780 | 823 | 112 | 14.3% | 166 | 21.3% | 113 | 13.7% | 124 | 15.1% | 515 | 62.6% | 109 | 70.2% | 14.3% |
| Interest earned - external investments | 1 244 | 1 244 | - | - | 500 | 40.2% | 231 | 18.6% | 268 | 21.5% | 1 000 | 80.3% | 425 | 88.2% | (37.0%) |
| Interest earned - outstanding debtors | 1 867 | 3 191 | 780 | 41.8% | 798 | 42.7% | 845 | 26.5% | 860 | 27.0% | 3 282 | 102.9% | 735 | 160.2% | 17.0% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 26 | 354 | 123 | 478.3% | 40 | 153.7% | 108 | 30.4% | 59 | 16.6% | 329 | 93.0% | 164 | 115.0% | (64.1%) |
| Licences and permits | 2 192 | 2 192 | 520 | 23.7% | 534 | 24.4% | 544 | 24.8% | 564 | 25.7% | 2 162 | 98.6% | 827 | 100.4% | (31.8%) |
| Agency services | 492 | 644 | 160 | 32.5% | 161 | 32.8% | 186 | 28.9% | 203 | 31.5% | 710 | 110.3% | 239 | 73.3% | (15.2%) |
| Transfers recognised - operational | 65 398 | 64 051 | 26 229 | 40.1% | 14 576 | 22.3% | 15 813 | 24.7% | (1 528) | (2.4%) | 55 090 | 86.0% | 15 601 | 145.4% | (109.8%) |
| Other own revenue | 459 | 1 570 | 144 | 31.4% | 1 898 | 413.8% | 149 | 9.5% | 910 | 58.0% | 3 101 | 197.6% | 132 | 118.3% | 590.7% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | 109 626 | 109 734 | 15 580 | 14.2% | 29 776 | 27.2% | 24 357 | 22.2% | 23 929 | 21.8% | 93 641 | 85.3% | 23 301 | 98.3% | 2.7% |
| Employee related costs | 32 609 | 32 782 | 5 835 | 17.9% | 10 110 | 31.0% | 7 839 | 23.9% | 8 542 | 26.1% | 32 325 | 98.6% | 7 125 | 96.2% | 19.9% |
| Remuneration of councillors | 5 804 | 5 804 | 1 005 | 17.3% | 2 473 | 42.6% | 1 503 | 25.9% | 1 503 | 25.9% | 6 484 | 111.7% | 1 515 | 99.9% | (.8%) |
| Debt impairment | 5 981 | 1 297 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 3 620 | 3 620 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 2 114 | 951 | - | - | 160 | 7.6% | 186 | 19.6% | 8 | .8% | 355 | 37.3% | - | 13.3% | (100.0%) |
| Bulk purchases | 19 556 | 19 556 | 2 023 | 10.3% | 6 567 | 33.6% | 6 552 | 33.5% | 3 992 | 20.4% | 19 133 | 97.8% | 4 169 | 100.5% | (4.2%) |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 9 145 | 9 479 | 1 852 | 20.2% | 2 637 | 28.8% | 2 008 | 21.2% | 2 478 | 26.1% | 8 975 | 94.7% | 3 068 | 123.5% | (19.2%) |
| Transfers and grants | 3 294 | 3 554 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 27 504 | 32 691 | 4 866 | 17.7% | 7 829 | 28.5% | 6 269 | 19.2% | 7 405 | 22.7% | 26 369 | 80.7% | 7 424 | 92.3% | (.3%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | 1 501 | 3 905 | 20 638 | | (1 398) | | 5 617 | | (11 868) | | 12 989 | | 3 570 | | |
| Transfers recognised - capital | - | 32 596 | 1 246 | - | 3 706 | - | 6 013 | 18.4% | 16 572 | 50.8% | 27 537 | 84.5% | 4 616 | - | 259.0% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | 1 501 | 36 501 | 21 884 | | 2 308 | | 11 630 | | 4 705 | | 40 526 | | 8 187 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after taxation** | 1 501 | 36 501 | 21 884 | | 2 308 | | 11 630 | | 4 705 | | 40 526 | | 8 187 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | 1 501 | 36 501 | 21 884 | | 2 308 | | 11 630 | | 4 705 | | 40 526 | | 8 187 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | 1 501 | 36 501 | 21 884 | | 2 308 | | 11 630 | | 4 705 | | 40 526 | | 8 187 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Source of Finance** | 31 657 | 39 401 | 1 646 | 5.2% | 8 064 | 25.5% | 6 533 | 16.6% | 4 223 | 10.7% | 20 468 | 51.9% | - | - | (100.0%) |
| National Government | 19 352 | 20 371 | 1 646 | 8.5% | 8 016 | 41.4% | 6 424 | 31.5% | 4 223 | 20.7% | 20 310 | 99.7% | - | - | (100.0%) |
| Provincial Government | - | 12 225 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 8 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | 27 352 | 32 596 | 1 646 | 6.0% | 8 016 | 29.3% | 6 424 | 19.7% | 4 223 | 13.0% | 20 310 | 62.3% | - | - | (100.0%) |
| Borrowing | 2 900 | 2 900 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 1 405 | 3 905 | - | - | 49 | 3.5% | 109 | 2.8% | - | - | 158 | 4.0% | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Capital Expenditure Standard Classification** | 31 657 | 39 401 | 1 646 | 5.2% | 8 064 | 25.5% | 6 533 | 16.6% | 4 223 | 10.7% | 20 468 | 51.9% | 3 455 | 52.6% | 22.2% |
| Governance and Administration | 4 501 | 4 037 | - | - | 30 | .7% | 137 | 3.4% | - | - | 167 | 4.1% | - | - | - |
| Executive & Council | 150 | 150 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 105 | 305 | - | - | 1 | 1.2% | 137 | 45.0% | - | - | 138 | 45.4% | - | - | - |
| Corporate Services | 4 246 | 3 582 | - | - | 29 | .7% | - | - | - | - | 29 | .8% | - | - | - |
| Community and Public Safety | 1 064 | 1 589 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | 215 | 215 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | 525 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 849 | 849 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 17 392 | 30 075 | 1 527 | 8.8% | 4 572 | 26.3% | 6 342 | 21.1% | 4 223 | 14.0% | 16 665 | 55.4% | 3 455 | 62.7% | 22.2% |
| Planning and Development | 17 392 | 30 075 | 281 | 1.6% | 1 197 | 6.9% | 329 | 1.1% | - | - | 1 808 | 6.0% | - | - | - |
| Road Transport | - | - | 1 246 | - | 3 375 | - | 6 013 | - | 4 223 | - | 14 857 | - | 3 455 | 95.5% | 22.2% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 8 700 | 3 700 | 119 | 1.4% | 3 462 | 39.8% | 54 | 1.5% | - | - | 3 636 | 98.3% | - | - | - |
| Electricity | 8 700 | 3 700 | 119 | 1.4% | 3 462 | 39.8% | 54 | 1.5% | - | - | 3 636 | 98.3% | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 123 797 | 142 154 | 55 559 | 44.9% | 50 732 | 41.0% | 36 135 | 25.4% | 12 350 | 8.7% | 154 775 | 108.9% | 27 205 | 149.0% | (54.6%) |
| Ratepayers and other | 38 039 | 43 230 | 11 096 | 29.2% | 13 743 | 36.1% | 13 760 | 31.8% | 12 347 | 28.6% | 50 946 | 117.8% | 9 581 | 216.8% | 28.9% |
| Government - operating | 63 399 | 64 051 | 37 792 | 59.6% | 18 147 | 28.6% | 15 765 | 24.6% | - | - | 71 704 | 111.9% | 17 599 | 119.0% | (100.0%) |
| Government - capital | 19 352 | 32 596 | 6 642 | 34.3% | 18 834 | 97.3% | 6 595 | 20.2% | - | - | 32 071 | 98.4% | - | 121.4% | - |
| Interest | 3 007 | 2 277 | 29 | 1.0% | 8 | .3% | 15 | .6% | 3 | .1% | 55 | 2.4% | 25 | 3.1% | (87.9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (97 482) | (99 682) | (58 080) | 59.6% | (41 637) | 42.7% | (48 921) | 49.1% | (28 924) | 29.0% | (177 562) | 178.1% | (35 114) | 183.0% | (17.6%) |
| Suppliers and employees | (95 650) | (98 732) | (58 050) | 60.7% | (41 610) | 43.5% | (48 893) | 49.5% | (28 898) | 29.3% | (177 449) | 179.7% | (35 089) | 184.9% | (17.6%) |
| Finance charges | (1 833) | (950) | (30) | 1.6% | (27) | 1.5% | (29) | 3.0% | (27) | 2.8% | (113) | 11.9% | (24) | 10.8% | 10.6% |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 26 315 | 42 473 | (2 520) | (9.6%) | 9 095 | 34.6% | (12 787) | (30.1%) | (16 575) | (39.0%) | (22 787) | (53.7%) | (7 909) | 82.5% | 109.6% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | (1 664) | - | - | - | 8 079 | (485.5%) | 9 146 | - | 20 260 | - | 37 485 | - | - | - | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | (1 664) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | 8 079 | - | 9 146 | - | 20 260 | - | 37 485 | - | - | - | (100.0%) |
| Payments | (24 658) | (39 401) | (1 998) | 8.1% | (8 064) | 32.7% | (6 533) | 16.6% | (2 957) | 7.5% | (19 553) | 49.6% | (6 444) | - | (54.1%) |
| Capital assets | (24 658) | (39 401) | (1 998) | 8.1% | (8 064) | 32.7% | (6 533) | 16.6% | (2 957) | 7.5% | (19 553) | 49.6% | (6 444) | - | (54.1%) |
| Net Cash from/(used) Investing Activities | (26 322) | (39 401) | (1 998) | 7.6% | 15 | (.1%) | 2 612 | (6.6%) | 17 303 | (43.9%) | 17 932 | (45.5%) | (6 444) | (1 622.8%) | (368.5%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 10 939 | 2 900 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | 8 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 2 900 | 2 900 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 39 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (11 759) | (2 646) | (475) | 4.0% | (477) | 4.1% | (518) | 19.6% | (872) | 33.0% | (2 342) | 88.5% | (121) | - | 619.6% |
| Repayment of borrowing | (11 759) | (2 646) | (475) | 4.0% | (477) | 4.1% | (518) | 19.6% | (872) | 33.0% | (2 342) | 88.5% | (121) | - | 619.6% |
| Net Cash from/(used) Financing Activities | (820) | 254 | (475) | 58.0% | (477) | 58.1% | (518) | (204.2%) | (872) | (343.9%) | (2 342) | (923.6%) | (121) | - | 619.6% |
| Net Increase/(Decrease) in cash held | (827) | 3 325 | (4 994) | 603.9% | 8 633 | (1 043.8%) | (10 692) | (321.5%) | (144) | (4.3%) | (7 197) | (216.4%) | (14 474) | 10.4% | (99.0%) |
| Cash/cash equivalents at the year begin: | 2 179 | 16 175 | 7 386 | 338.9% | 2 392 | 109.8% | 11 025 | 68.2% | 333 | 2.1% | 7 386 | 45.7% | 21 860 | 100.0% | (98.5%) |
| Cash/cash equivalents at the year end: | 1 352 | 19 501 | 2 392 | 176.9% | 11 025 | 815.4% | 333 | 1.7% | 189 | 1.0% | 189 | 1.0% | 7 386 | 16.3% | (97.4%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 1 623 | 36.7% | 1 455 | 32.9% | 244 | 5.5% | 1 105 | 25.0% | 4 428 | 6.4% | - | - |
| Property Rates | 845 | 3.0% | 1 061 | 3.7% | 561 | 2.0% | 26 011 | 91.3% | 28 477 | 40.9% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 372 | 1.2% | 376 | 1.2% | 277 | .9% | 29 398 | 96.6% | 30 423 | 43.7% | - | - |
| Other | 113 | 1.8% | 119 | 1.9% | 110 | 1.7% | 5 955 | 94.6% | 6 296 | 9.0% | - | - |
| Total By Income Source | 2 952 | 4.2% | 3 011 | 4.3% | 1 192 | 1.7% | 62 469 | 89.7% | 69 624 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 59 | 4.2% | 60 | 4.3% | 24 | 1.7% | 1 249 | 89.7% | 1 392 | 2.0% | - | - |
| Business | 325 | 4.2% | 331 | 4.3% | 131 | 1.7% | 6 872 | 89.7% | 7 659 | 11.0% | - | - |
| Households | 2 303 | 4.2% | 2 349 | 4.3% | 930 | 1.7% | 48 726 | 89.7% | 54 307 | 78.0% | - | - |
| Other | 266 | 4.2% | 271 | 4.3% | 107 | 1.7% | 5 622 | 89.7% | 6 266 | 9.0% | - | - |
| Total By Customer Group | 2 952 | 4.2% | 3 011 | 4.3% | 1 192 | 1.7% | 62 469 | 89.7% | 69 624 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 4 751 | 95.6% | 145 | 2.9% | 7 | .1% | 68 | 1.4% | 4 971 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 4 751 | 95.6% | 145 | 2.9% | 7 | .1% | 68 | 1.4% | 4 971 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mrs F Jardim | 034 413 1223 |
| Financial Manager | M Mthembu | 034 413 1223 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ABAQULUSI (KZN263)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 368 206 | 378 806 | 94 814 | 25.8% | 79 722 | 21.7% | 86 061 | 22.7% | 638 316 | 168.5% | 898 913 | 237.3% | 76 730 | 97.4% | 731.9% |
| Property rates | 39 453 | 40 180 | 10 028 | 25.4% | 10 085 | 25.6% | 10 748 | 26.8% | 79 473 | 197.8% | 110 334 | 274.6% | 8 981 | 108.3% | 784.9% |
| Property rates - penalties and collection charges | 859 | 700 | 126 | 14.7% | 225 | 26.2% | 230 | 32.9% | 1 609 | 229.8% | 2 190 | 312.9% | 239 | 108.7% | 574.2% |
| Service charges - electricity revenue | 143 363 | 134 570 | 33 055 | 23.1% | 30 479 | 21.3% | 31 455 | 23.4% | 243 170 | 180.7% | 338 158 | 251.3% | 28 630 | 94.5% | 749.3% |
| Service charges - water revenue | 26 413 | 32 878 | 7 862 | 29.8% | 8 089 | 30.6% | 6 488 | 19.7% | 58 693 | 178.5% | 81 132 | 246.8% | 7 674 | 108.1% | 664.8% |
| Service charges - sanitation revenue | 16 203 | 15 745 | 4 024 | 24.8% | 3 874 | 23.9% | 4 303 | 27.3% | 31 405 | 199.5% | 43 606 | 277.0% | 3 754 | 100.5% | 736.6% |
| Service charges - refuse revenue | 12 630 | 12 274 | 3 054 | 24.2% | 3 048 | 24.1% | 3 050 | 24.8% | 23 382 | 190.5% | 32 533 | 265.1% | 2 882 | 100.1% | 711.3% |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 377 | 842 | 214 | 56.7% | 213 | 56.5% | 188 | 22.3% | 1 549 | 184.0% | 2 165 | 257.1% | 97 | 177.5% | 1 501.2% |
| Interest earned - external investments | 3 000 | 2 650 | 167 | 5.6% | 94 | 3.1% | 117 | 4.4% | 4 412 | 166.5% | 4 789 | 180.7% | 276 | 19.3% | 1 500.8% |
| Interest earned - outstanding debtors | 19 | 17 | 4 | 23.6% | 4 | 23.6% | - | - | 17 | 102.9% | 26 | 154.4% | 4 | - | 300.4% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 1 706 | 1 911 | 497 | 29.1% | 561 | 32.9% | 536 | 28.0% | 3 564 | 186.5% | 5 157 | 269.9% | 1 957 | 125.8% | 82.1% |
| Licences and permits | 5 780 | 5 010 | 1 274 | 22.0% | 1 162 | 20.1% | 1 309 | 26.1% | 10 156 | 202.7% | 13 900 | 277.4% | 1 169 | 102.9% | 768.5% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 85 240 | 106 480 | 34 274 | 40.2% | 21 553 | 25.3% | 27 275 | 25.6% | 177 965 | 167.1% | 261 067 | 245.2% | 20 514 | 124.7% | 767.5% |
| Other own revenue | 33 163 | 25 549 | 236 | .7% | 334 | 1.0% | 362 | 1.4% | 2 922 | 11.4% | 3 854 | 15.1% | 552 | 13.9% | 429.4% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | .6% | - |
| Operating Expenditure | 368 146 | 378 433 | 82 884 | 22.5% | 81 535 | 22.1% | 74 797 | 19.8% | 657 188 | 173.7% | 896 404 | 236.9% | 91 448 | 101.9% | 618.6% |
| Employee related costs | 115 577 | 105 640 | 22 712 | 19.7% | 28 013 | 24.2% | 22 667 | 21.5% | 192 361 | 182.1% | 265 753 | 251.6% | 19 920 | 95.4% | 865.7% |
| Remuneration of councillors | 12 306 | 12 995 | 2 880 | 23.4% | 2 916 | 23.7% | 2 914 | 22.4% | 22 800 | 175.4% | 31 511 | 242.5% | 2 811 | 102.0% | 711.1% |
| Debt impairment | 2 000 | - | - | - | - | - | (1 700) | - | 8 943 | - | 7 243 | - | - | - | (100.0%) |
| Depreciation and asset impairment | 18 226 | 18 226 | 4 557 | 25.0% | 4 557 | 25.0% | 4 557 | 25.0% | 34 934 | 191.7% | 48 604 | 266.7% | 4 212 | 100.0% | 729.4% |
| Finance charges | 30 | 30 | - | - | - | - | - | - | 2 650 | 8 834.1% | 2 650 | 8 834.1% | - | 51.0% | (100.0%) |
| Bulk purchases | 114 446 | 117 400 | 29 081 | 25.4% | 23 887 | 20.9% | 22 528 | 19.2% | 203 656 | 173.5% | 279 152 | 237.8% | 32 744 | 100.6% | 522.0% |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 34 701 | 36 520 | 8 447 | 24.3% | 9 154 | 26.4% | 9 317 | 25.5% | 63 661 | 174.3% | 90 579 | 248.0% | 7 657 | 89.2% | 731.4% |
| Transfers and grants | 16 805 | 35 125 | 1 427 | 8.5% | 1 709 | 10.2% | 1 876 | 5.3% | 25 058 | 71.3% | 30 070 | 85.6% | 4 361 | 87.8% | 474.6% |
| Other expenditure | 54 054 | 52 497 | 13 780 | 25.5% | 11 300 | 20.9% | 12 638 | 24.1% | 103 125 | 196.4% | 140 842 | 268.3% | 19 743 | 126.8% | 422.3% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 60 | 373 | 11 930 | | (1 813) | | 11 264 | | (18 872) | | 2 509 | | (14 718) | | |
| Transfers recognised - capital | 33 444 | 25 444 | - | - | - | - | - | - | 22 455 | 88.3% | 22 455 | 88.3% | 15 137 | 36.8% | 48.3% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | (32 834) | - | - | - | - | 122 | (.4%) | - | - | 122 | (.4%) | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 33 504 | (7 017) | 11 930 | | (1 813) | | 11 386 | | 3 582 | | 25 085 | | 418 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 33 504 | (7 017) | 11 930 | | (1 813) | | 11 386 | | 3 582 | | 25 085 | | 418 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 33 504 | (7 017) | 11 930 | | (1 813) | | 11 386 | | 3 582 | | 25 085 | | 418 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 33 504 | (7 017) | 11 930 | | (1 813) | | 11 386 | | 3 582 | | 25 085 | | 418 | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 37 204 | 32 834 | 5 231 | 14.1% | 4 028 | 10.8% | 4 484 | 13.7% | 11 277 | 34.3% | 25 020 | 76.2% | 11 565 | 82.4% | (2.5%) |
| National Government | 33 444 | 25 444 | 5 192 | 15.5% | 4 028 | 12.0% | 4 165 | 16.4% | 11 008 | 43.3% | 24 392 | 95.9% | 11 565 | 82.4% | (4.8%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 33 444 | 25 444 | 5 192 | 15.5% | 4 028 | 12.0% | 4 165 | 16.4% | 11 008 | 43.3% | 24 392 | 95.9% | 11 565 | 82.4% | (4.8%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 3 760 | 7 390 | 39 | 1.0% | - | - | 320 | 4.3% | 269 | 3.6% | 628 | 8.5% | - | - | (100.0%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 37 204 | 32 834 | 5 231 | 14.1% | 4 028 | 10.8% | 4 484 | 13.7% | 11 277 | 34.3% | 25 020 | 76.2% | 11 565 | 82.4% | (2.5%) |
| Governance and Administration | 660 | 435 | 39 | 6.0% | - | - | 12 | 2.8% | 43 | 9.8% | 94 | 21.7% | 38 | 2.2% | 12.7% |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 600 | 350 | 16 | 2.6% | - | - | 3 | .9% | 29 | 8.4% | 48 | 13.8% | - | - | (100.0%) |
| Corporate Services | 60 | 85 | 24 | 39.2% | - | - | 9 | 10.8% | 13 | 15.5% | 46 | 53.9% | 38 | 2.2% | (65.2%) |
| Community and Public Safety | 2 435 | 1 885 | - | - | - | - | 270 | 14.3% | 1 | .1% | 271 | 14.4% | - | - | (100.0%) |
| Community & Social Services | 1 635 | 1 085 | - | - | - | - | 109 | 10.0% | (81) | (7.5%) | 28 | 2.6% | - | - | (100.0%) |
| Sport And Recreation | 50 | 50 | - | - | - | - | 108 | 215.6% | 13 | 26.0% | 121 | 241.5% | - | - | (100.0%) |
| Public Safety | 750 | 750 | - | - | - | - | 53 | 7.1% | 69 | 9.2% | 122 | 16.3% | - | - | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 25 684 | 30 144 | 3 392 | 13.2% | 3 703 | 14.4% | 4 165 | 13.8% | 9 482 | 31.5% | 20 741 | 68.8% | 6 612 | 71.0% | 43.4% |
| Planning and Development | 100 | 100 | - | - | - | - | - | - | 23 | 22.9% | 23 | 22.9% | - | - | (100.0%) |
| Road Transport | 25 584 | 30 044 | 3 392 | 13.3% | 3 703 | 14.5% | 4 165 | 13.9% | 9 459 | 31.5% | 20 719 | 69.0% | 6 612 | 71.0% | 43.1% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 8 425 | 370 | 1 800 | 21.4% | 325 | 3.9% | 37 | 10.1% | 1 751 | 473.2% | 3 913 | 1 057.5% | 4 915 | 129.4% | (64.4%) |
| Electricity | 8 050 | 30 | 1 800 | 22.4% | 325 | 4.0% | - | - | 1 613 | 5 376.2% | 3 737 | 12 458.2% | 4 915 | 129.4% | (67.2%) |
| Water | 100 | 70 | - | - | - | - | 36 | 51.2% | 14 | 19.9% | 50 | 71.1% | - | - | (100.0%) |
| Waste Water Management | 50 | 50 | - | - | - | - | 2 | 3.3% | 16 | 32.5% | 18 | 35.8% | - | - | (100.0%) |
| Waste Management | 225 | 220 | - | - | - | - | - | - | 108 | 49.0% | 108 | 49.0% | - | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 401 650 | 404 252 | 104 814 | 26.1% | 95 922 | 23.9% | 93 306 | 23.1% | 97 456 | 24.1% | 391 499 | 96.8% | 59 497 | 100.5% | 63.8% |
| Ratepayers and other | 279 966 | 269 660 | 60 369 | 21.6% | 58 070 | 20.7% | 58 669 | 21.8% | 59 683 | 22.1% | 236 792 | 87.8% | 55 542 | 105.2% | 7.5% |
| Government - operating | 85 240 | 106 481 | 34 274 | 40.2% | 21 553 | 25.3% | 27 275 | 25.6% | 11 711 | 11.0% | 94 813 | 89.0% | - | 100.0% | (100.0%) |
| Government - capital | 33 444 | 25 444 | 10 000 | 29.9% | 16 200 | 48.4% | 7 244 | 28.5% | 22 455 | 88.3% | 55 899 | 219.7% | 3 500 | 84.1% | 541.6% |
| Interest | 3 000 | 2 667 | 171 | 5.7% | 99 | 3.3% | 118 | 4.4% | 3 608 | 135.3% | 3 996 | 149.8% | 454 | 25.1% | 694.6% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (368 145) | (354 739) | (81 360) | 22.1% | (75 441) | 20.5% | (71 049) | 20.0% | (109 870) | 31.0% | (337 721) | 95.2% | (89 429) | 90.7% | 22.9% |
| Suppliers and employees | (351 310) | (319 583) | (79 933) | 22.8% | (73 732) | 21.0% | (69 173) | 21.6% | (94 120) | 29.5% | (316 958) | 99.2% | (86 085) | 93.4% | 9.3% |
| Finance charges | (30) | (30) | - | - | - | - | - | - | (2 350) | 7 833.6% | (2 350) | 7 833.6% | - | 100.6% | (100.0%) |
| Transfers and grants | (16 805) | (35 126) | (1 427) | 8.5% | (1 709) | 10.2% | (1 876) | 5.3% | (13 401) | 38.2% | (18 413) | 52.4% | (3 344) | 34.1% | 300.7% |
| Net Cash from/(used) Operating Activities | 33 505 | 49 513 | 23 454 | 70.0% | 20 481 | 61.1% | 22 257 | 45.0% | (12 414) | (25.1%) | 53 778 | 108.6% | (29 932) | (2 102.8%) | (58.5%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | (35 000) | (12 222) | - | (26 500) | - | 3 000 | (8.6%) | 1 890 | (5.4%) | (33 832) | 96.7% | 10 000 | (1 477.9%) | (81.1%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | 100.6% | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | (35 000) | (12 222) | - | (26 500) | - | 3 000 | (8.6%) | 1 890 | (5.4%) | (33 832) | 96.7% | 10 000 | - | (81.1%) |
| Payments | (33 444) | (32 834) | (5 255) | 15.7% | (4 028) | 12.0% | (4 484) | 13.7% | (11 075) | 33.7% | (24 842) | 75.7% | (11 565) | - | (4.2%) |
| Capital assets | (33 444) | (32 834) | (5 255) | 15.7% | (4 028) | 12.0% | (4 484) | 13.7% | (11 075) | 33.7% | (24 842) | 75.7% | (11 565) | - | (4.2%) |
| Net Cash from/(used) Investing Activities | (33 444) | (67 834) | (17 477) | 52.3% | (30 528) | 91.3% | (1 484) | 2.2% | (9 185) | 13.5% | (58 674) | 86.5% | (1 565) | (4 250.0%) | 487.1% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | 500 | 513 | - | (546) | - | 77 | 15.4% | (1 478) | (295.4%) | (1 434) | (286.8%) | - | - | (100.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | (1 856) | - | (1 856) | - | - | - | (100.0%) |
| Increase (decrease) in consumer deposits | - | 500 | 513 | - | (546) | - | 77 | 15.4% | 378 | 75.6% | 422 | 84.3% | - | - | (100.0%) |
| Payments | (1 856) | (1 856) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (1 856) | (1 856) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | (1 856) | (1 356) | 513 | (27.6%) | (546) | 29.4% | 77 | (5.7%) | (1 478) | 109.0% | (1 434) | 105.8% | - | - | (100.0%) |
| Net Increase/(Decrease) in cash held | (1 795) | (19 677) | 6 490 | (361.5%) | (10 593) | 590.0% | 20 850 | (106.0%) | (23 077) | 117.3% | (6 330) | 32.2% | (31 497) | 2 038.1% | (26.7%) |
| Cash/cash equivalents at the year begin: | 2 460 | 35 758 | 4 508 | 183.3% | 10 999 | 447.1% | 405 | 1.1% | 21 255 | 59.4% | 4 508 | 12.6% | 22 464 | 100.0% | (5.4%) |
| Cash/cash equivalents at the year end: | 665 | 16 081 | 10 999 | 1 655.1% | 405 | 61.0% | 21 255 | 132.2% | (1 821) | (11.3%) | (1 821) | (11.3%) | (9 033) | (1 746.2%) | (79.8%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 1 854 | 23.8% | 392 | 5.0% | 382 | 4.9% | 5 152 | 66.2% | 7 781 | 11.7% | - | - |
| Electricity | 6 602 | 78.1% | 160 | 1.9% | 110 | 1.3% | 1 583 | 18.7% | 8 454 | 12.7% | - | - |
| Property Rates | 3 573 | 22.3% | 793 | 4.9% | 753 | 4.7% | 10 906 | 68.1% | 16 024 | 24.1% | - | - |
| Sanitation | 1 707 | 18.9% | 465 | 5.1% | 405 | 4.5% | 6 469 | 71.5% | 9 046 | 13.6% | - | - |
| Refuse Removal | 1 225 | 19.1% | 317 | 4.9% | 279 | 4.4% | 4 578 | 71.5% | 6 398 | 9.6% | - | - |
| Other | 2 359 | 12.6% | 580 | 3.1% | 456 | 2.4% | 15 375 | 81.9% | 18 770 | 28.2% | - | - |
| Total By Income Source | 17 319 | 26.1% | 2 706 | 4.1% | 2 385 | 3.6% | 44 063 | 66.3% | 66 473 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 1 589 | 54.0% | 236 | 8.0% | 281 | 9.6% | 835 | 28.4% | 2 941 | 4.4% | - | - |
| Business | 5 735 | 47.0% | 350 | 2.9% | 332 | 2.7% | 5 781 | 47.4% | 12 197 | 18.3% | - | - |
| Households | 7 734 | 19.8% | 1 733 | 4.4% | 1 526 | 3.9% | 28 144 | 71.9% | 39 136 | 58.9% | - | - |
| Other | 2 262 | 18.5% | 387 | 3.2% | 246 | 2.0% | 9 304 | 76.3% | 12 199 | 18.4% | - | - |
| Total By Customer Group | 17 319 | 26.1% | 2 706 | 4.1% | 2 385 | 3.6% | 44 063 | 66.3% | 66 473 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 9 547 | 100.0% | - | - | - | - | - | - | 9 547 | 44.4% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 1 109 | 100.0% | - | - | - | - | - | - | 1 109 | 5.2% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 1 309 | 100.0% | - | - | - | - | - | - | 1 309 | 6.1% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 9 129 | 100.0% | - | - | - | - | - | - | 9 129 | 42.4% |
| Auditor-General | 12 | 100.0% | - | - | - | - | - | - | 12 | .1% |
| Other | 410 | 100.0% | - | - | - | - | - | - | 410 | 1.9% |
| Total | 21 516 | 100.0% | - | - | - | - | - | - | 21 516 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | | |
| Financial Manager | Mr T S Mkhwanazi | 034 982 2133 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NONGOMA (KZN265)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 109 415 | 90 647 | 34 552 | 31.6% | 27 658 | 25.3% | 27 844 | 30.7% | 4 136 | 4.6% | 94 189 | 103.9% | 8 540 | 168.7% | (51.6%) |
| Property rates | 6 423 | 7 934 | 3 139 | 48.9% | 1 813 | 28.2% | 3 653 | 46.0% | 2 330 | 29.4% | 10 936 | 137.8% | 961 | 106.2% | 142.5% |
| Property rates - penalties and collection charges | 1 285 | 1 285 | 360 | 28.0% | 356 | 27.7% | - | - | - | - | 717 | 55.8% | - | 18.1% | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 1 568 | 1 568 | 372 | 23.7% | 372 | 23.7% | 371 | 23.7% | 324 | 20.7% | 1 439 | 91.8% | 362 | 99.2% | (10.6%) |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 324 | - | 35 | 10.8% | 35 | 10.8% | 50 | - | 30 | - | 150 | - | 36 | 59.6% | (17.3%) |
| Interest earned - external investments | 456 | 456 | 123 | 26.9% | 112 | 24.5% | 206 | 45.2% | 150 | 32.9% | 591 | 129.6% | 62 | 61.5% | 141.9% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | 307 | - | 305 | - | 612 | - | 333 | - | (8.4%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 81 | - | 17 | 21.3% | 14 | 17.8% | 9 | - | 10 | - | 51 | - | 12 | 167.6% | (9.2%) |
| Licences and permits | 2 807 | - | 160 | 5.7% | 152 | 5.4% | 186 | - | 148 | - | 647 | - | 206 | 90.6% | (28.5%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 95 847 | 77 787 | 30 197 | 31.5% | 24 659 | 25.7% | 22 987 | 29.6% | 654 | .8% | 78 496 | 100.9% | 6 540 | 180.3% | (90.0%) |
| Other own revenue | 623 | 1 616 | 147 | 23.6% | 144 | 23.2% | 74 | 4.6% | 185 | 11.4% | 550 | 34.0% | 13 | 37.2% | 1 300.0% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | 15 | - | (100.0%) |
| Operating Expenditure | 112 170 | 82 632 | 21 611 | 19.3% | 28 390 | 25.3% | 21 842 | 26.4% | 22 358 | 27.1% | 94 200 | 114.0% | 20 866 | 92.8% | 7.1% |
| Employee related costs | 42 043 | 37 196 | 8 758 | 20.8% | 10 622 | 25.3% | 9 226 | 24.8% | 9 705 | 26.1% | 38 312 | 103.0% | 7 874 | 102.3% | 23.3% |
| Remuneration of councillors | 9 614 | 10 416 | 2 558 | 26.6% | 2 219 | 23.1% | 2 951 | 28.3% | 2 498 | 24.0% | 10 226 | 98.2% | 2 315 | 79.1% | 7.9% |
| Debt impairment | 923 | - | - | - | 503 | 54.5% | - | - | 231 | - | 733 | - | - | - | (100.0%) |
| Depreciation and asset impairment | 3 299 | 3 299 | - | - | 1 634 | 49.5% | - | - | 825 | 25.0% | 2 459 | 74.5% | 2 347 | 75.0% | (64.9%) |
| Finance charges | 2 220 | 178 | 22 | 1.0% | 22 | 1.0% | 20 | 11.4% | 19 | 10.7% | 84 | 47.0% | 67 | 154.0% | (71.6%) |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 4 325 | - | 521 | 12.1% | 2 373 | 54.9% | 1 709 | - | 1 092 | - | 5 696 | - | 546 | 108.5% | 100.0% |
| Transfers and grants | 20 094 | 94 | 1 485 | 7.4% | 7 052 | 35.1% | 365 | 388.0% | 32 | 34.3% | 8 933 | 9 503.6% | (60) | - | (153.4%) |
| Other expenditure | 29 653 | 31 449 | 8 266 | 27.9% | 3 965 | 13.4% | 7 548 | 24.0% | 7 956 | 25.3% | 27 736 | 88.2% | 7 764 | 79.0% | 2.5% |
| Loss on disposal of PPE | - | - | - | - | - | - | 22 | - | - | - | 22 | - | 14 | - | (100.0%) |
| Surplus/(Deficit) | (2 755) | 8 015 | 12 941 | | (732) | | 6 002 | | (18 222) | | (11) | | (12 326) | | |
| Transfers recognised - capital | 45 868 | 72 868 | 17 655 | 38.5% | 18 534 | 40.4% | 6 076 | 8.3% | 26 446 | 36.3% | 68 711 | 94.3% | 7 472 | 62.8% | 253.9% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 43 113 | 80 883 | 30 597 | | 17 802 | | 12 078 | | 8 224 | | 68 700 | | (4 855) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 43 113 | 80 883 | 30 597 | | 17 802 | | 12 078 | | 8 224 | | 68 700 | | (4 855) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 43 113 | 80 883 | 30 597 | | 17 802 | | 12 078 | | 8 224 | | 68 700 | | (4 855) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 43 113 | 80 883 | 30 597 | | 17 802 | | 12 078 | | 8 224 | | 68 700 | | (4 855) | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 97 369 | 81 318 | 8 107 | 8.3% | 18 129 | 18.6% | 10 137 | 12.5% | 23 449 | 28.8% | 59 822 | 73.6% | 5 090 | 76.8% | 360.7% |
| National Government | 45 868 | 72 368 | 7 986 | 17.4% | 17 829 | 38.9% | 9 882 | 13.7% | 23 198 | 32.1% | 58 895 | 81.4% | - | 69.0% | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 45 868 | 72 368 | 7 986 | 17.4% | 17 829 | 38.9% | 9 882 | 13.7% | 23 198 | 32.1% | 58 895 | 81.4% | - | 69.0% | (100.0%) |
| Borrowing | 50 072 | 7 050 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 1 429 | 1 900 | 121 | 8.5% | 300 | 21.0% | 255 | 13.4% | 251 | 13.2% | 927 | 48.8% | - | - | (100.0%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | 5 090 | - | (100.0%) |
| Capital Expenditure Standard Classification | 97 369 | 81 318 | 8 107 | 8.3% | 18 129 | 18.6% | 10 137 | 12.5% | 23 449 | 28.8% | 59 822 | 73.6% | 37 671 | 101.9% | (37.8%) |
| Governance and Administration | 41 990 | 1 124 | 10 | - | 126 | .3% | 145 | 12.9% | 62 | 5.5% | 342 | 30.5% | 2 757 | 1 555.0% | (97.8%) |
| Executive & Council | 600 | 750 | - | - | 79 | 13.2% | 66 | 8.8% | - | - | 145 | 19.3% | 698 | 1 783.6% | (100.0%) |
| Budget & Treasury Office | 15 | 42 | 4 | 27.7% | 34 | 228.3% | 32 | 76.7% | 37 | 87.7% | 107 | 253.4% | 2 059 | 8 616.6% | (98.2%) |
| Corporate Services | 41 375 | 331 | 6 | - | 13 | - | 47 | 14.1% | 24 | 7.4% | 90 | 27.3% | - | 86.2% | (100.0%) |
| Community and Public Safety | 403 | 72 672 | 33 | 8.3% | 1 425 | 353.5% | 324 | .4% | 33 | - | 1 816 | 2.5% | 64 | 31.8% | (49.0%) |
| Community & Social Services | 45 | 72 463 | 33 | 73.7% | 1 425 | 3 153.5% | 276 | .4% | - | - | 1 734 | 2.4% | 18 | - | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 358 | 209 | - | - | - | - | 48 | 23.2% | 33 | 15.6% | 81 | 38.8% | 46 | 24.5% | (29.2%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 54 511 | 7 058 | 8 063 | 14.8% | 16 570 | 30.4% | 9 660 | 136.9% | 20 471 | 290.1% | 54 764 | 775.9% | 34 815 | 82.8% | (41.2%) |
| Planning and Development | 47 669 | 142 | 76 | .2% | 32 | .1% | 32 | 22.8% | 10 487 | 7 365.6% | 10 628 | 7 464.6% | 25 486 | 72.3% | (58.9%) |
| Road Transport | 6 843 | 6 915 | 7 987 | 116.7% | 16 537 | 241.7% | 9 627 | 139.2% | 9 984 | 144.4% | 44 135 | 638.2% | 9 329 | 291.5% | 7.0% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 465 | 465 | - | - | 8 | 1.8% | 8 | 1.8% | 2 884 | 620.1% | 2 900 | 623.8% | 35 | 53.0% | 8 080.6% |
| Electricity | - | - | - | - | - | - | - | - | 2 884 | - | 2 884 | - | - | - | (100.0%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 465 | 465 | - | - | 8 | 1.8% | 8 | 1.8% | - | - | 17 | 3.6% | 35 | 53.0% | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 154 117 | 176 749 | 66 836 | 43.4% | 51 985 | 33.7% | 45 127 | 25.5% | 2 974 | 1.7% | 166 922 | 94.4% | 8 533 | 93.3% | (65.1%) |
| Ratepayers and other | 11 946 | 25 637 | 2 524 | 21.1% | 5 700 | 47.7% | 7 165 | 27.9% | 2 774 | 10.8% | 18 162 | 70.8% | 1 811 | 81.9% | 53.2% |
| Government - operating | 95 847 | 77 787 | 32 700 | 34.1% | 24 321 | 25.4% | 19 301 | 24.8% | 50 | .1% | 76 372 | 98.2% | 234 | 118.3% | (78.6%) |
| Government - capital | 45 868 | 72 868 | 31 490 | 68.7% | 21 860 | 47.7% | 18 518 | 25.4% | - | - | 71 868 | 98.6% | 6 214 | 66.4% | (100.0%) |
| Interest | 456 | 457 | 121 | 26.6% | 104 | 22.8% | 144 | 31.5% | 150 | 32.9% | 519 | 113.7% | 275 | 238.4% | (45.3%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (93 690) | (95 228) | (19 382) | 20.7% | (24 246) | 25.9% | (20 341) | 21.4% | (19 892) | 20.9% | (83 861) | 88.1% | (18 931) | 97.8% | 5.1% |
| Suppliers and employees | (91 470) | (59 944) | (19 359) | 21.2% | (24 218) | 26.5% | (20 321) | 33.9% | (19 873) | 33.2% | (83 771) | 139.7% | (19 705) | 95.0% | .9% |
| Finance charges | (2 220) | - | (23) | 1.0% | (28) | 1.3% | (20) | - | (19) | - | (90) | - | (21) | 95.9% | (10.4%) |
| Transfers and grants | - | (35 284) | - | - | - | - | - | - | - | - | - | - | 795 | - | (100.0%) |
| **Net Cash from/(used) Operating Activities** | 60 427 | 81 521 | 47 454 | 78.5% | 27 739 | 45.9% | 24 786 | 30.4% | (16 918) | (20.8%) | 83 061 | 101.9% | (10 398) | 88.0% | 62.7% |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (97 369) | (81 818) | (25 999) | 26.7% | (17 983) | 18.5% | (11 937) | 14.6% | (20 970) | 25.6% | (76 889) | 94.0% | - | - | (100.0%) |
| Capital assets | (97 369) | (81 818) | (25 999) | 26.7% | (17 983) | 18.5% | (11 937) | 14.6% | (20 970) | 25.6% | (76 889) | 94.0% | - | - | (100.0%) |
| **Net Cash from/(used) Investing Activities** | (97 369) | (81 818) | (25 999) | 26.7% | (17 983) | 18.5% | (11 937) | 14.6% | (20 970) | 25.6% | (76 889) | 94.0% | - | - | (100.0%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | 52 198 | 7 050 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 52 198 | 7 050 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (4 364) | (340) | - | - | (20) | .5% | (61) | 17.9% | (62) | 18.1% | (143) | 41.9% | - | - | (100.0%) |
| Repayment of borrowing | (4 364) | (340) | - | - | (20) | .5% | (61) | 17.9% | (62) | 18.1% | (143) | 41.9% | - | - | (100.0%) |
| **Net Cash from/(used) Financing Activities** | 47 833 | 6 710 | - | - | (20) | - | (61) | (.9%) | (62) | (.9%) | (143) | (2.1%) | - | - | (100.0%) |
| **Net Increase/(Decrease) in cash held** | 10 891 | 6 412 | 21 455 | 197.0% | 9 736 | 89.4% | 12 789 | 199.4% | (37 949) | (591.8%) | 6 030 | 94.0% | (10 398) | (645.0%) | 265.0% |
| Cash/cash equivalents at the year begin: | (4 096) | (5 249) | (5 249) | 128.2% | 16 206 | (395.7%) | 25 941 | (494.2%) | 38 730 | (737.8%) | (5 249) | 100.0% | 64 028 | (9.0%) | (39.5%) |
| Cash/cash equivalents at the year end: | 6 796 | 1 163 | 16 206 | 238.5% | 25 941 | 381.7% | 38 730 | 3 329.6% | 781 | 67.1% | 781 | 67.1% | 53 630 | 696.4% | (98.5%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 991 | 10.2% | (3 729) | (38.5%) | 1 017 | 10.5% | 11 398 | 117.8% | 9 678 | 60.8% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 223 | 3.8% | (105) | (1.8%) | 69 | 1.2% | 5 716 | 96.8% | 5 904 | 37.1% | - | - |
| Other | 7 | 2.2% | - | - | (4) | (1.0%) | 336 | 98.8% | 340 | 2.1% | - | - |
| **Total By Income Source** | 1 222 | 7.7% | (3 834) | (24.1%) | 1 083 | 6.8% | 17 451 | 109.6% | 15 922 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 641 | 14.0% | (2 991) | (65.1%) | 980 | 21.3% | 5 962 | 129.8% | 4 592 | 28.8% | - | - |
| Business | 282 | 6.2% | (334) | (7.4%) | (47) | (1.0%) | 4 610 | 102.2% | 4 511 | 28.3% | - | - |
| Households | 227 | 3.6% | (157) | (2.5%) | 49 | .8% | 6 101 | 98.1% | 6 219 | 39.1% | - | - |
| Other | 72 | 12.1% | (353) | (58.8%) | 102 | 17.1% | 777 | 129.7% | 599 | 3.8% | - | - |
| **Total By Customer Group** | 1 222 | 7.7% | (3 834) | (24.1%) | 1 083 | 6.8% | 17 451 | 109.6% | 15 922 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | 5 376 | 100.0% | 5 376 | 27.3% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 530 | 100.0% | - | - | - | - | - | - | 530 | 2.7% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 743 | 100.0% | - | - | - | - | - | - | 743 | 3.8% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 8 986 | 95.1% | 290 | 3.1% | (1 265) | (13.4%) | 1 437 | 15.2% | 9 448 | 48.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 3 599 | 100.0% | 3 599 | 18.3% |
| **Total** | 10 258 | 52.1% | 290 | 1.5% | (1 265) | (6.4%) | 10 412 | 52.9% | 19 695 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr B E Ntanzi | 035 831 7500 ext7504 |
| Financial Manager | Mr M P E Mthembu | 035 831 7519 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ULUNDI (KZN266)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 173 236 | 170 957 | 27 952 | 16.1% | 19 675 | 11.4% | 10 025 | 5.9% | 3 416 | 2.0% | 61 068 | 35.7% | 79 755 | 125.4% | (95.7%) |
| Property rates | 13 300 | 13 300 | 5 658 | 42.5% | 4 254 | 32.0% | 4 233 | 31.8% | 194 | 1.5% | 14 339 | 107.8% | 5 201 | 107.6% | (96.3%) |
| Property rates - penalties and collection charges | 1 800 | 1 800 | 2 895 | 160.9% | - | - | 116 | 6.5% | 28 | 1.6% | 3 040 | 168.9% | 1 963 | 891.5% | (98.6%) |
| Service charges - electricity revenue | 54 913 | 55 522 | 15 568 | 28.4% | 12 161 | 22.1% | 107 | .2% | 11 | - | 27 846 | 50.2% | 50 620 | 210.1% | (100.0%) |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | 305 | - | - | - | - | - | 4 | - | 309 | - | - | - | (100.0%) |
| Service charges - refuse revenue | 4 688 | - | - | - | - | - | - | - | - | - | - | - | 1 188 | - | (100.0%) |
| Service charges - other | - | - | 228 | - | 51 | - | (366) | - | - | - | (86) | - | 708 | 75.9% | (100.0%) |
| Rental of facilities and equipment | 710 | 710 | 182 | 25.7% | 210 | 29.6% | 181 | 25.5% | 120 | 16.9% | 694 | 97.7% | 157 | 119.5% | (23.7%) |
| Interest earned - external investments | - | - | - | - | - | - | - | - | 6 | - | 6 | - | 42 | - | (86.6%) |
| Interest earned - outstanding debtors | - | - | - | - | 0 | - | - | - | - | - | 0 | - | 3 | - | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 5 101 | 5 901 | 1 697 | 33.3% | 1 016 | 19.9% | 746 | 12.6% | 546 | 9.3% | 4 005 | 67.9% | 968 | 337.3% | (43.6%) |
| Licences and permits | - | - | 450 | - | 609 | - | - | - | 8 | - | 1 067 | - | - | - | (100.0%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 81 882 | 82 882 | - | - | - | - | - | - | 37 | - | 37 | - | 17 697 | 57.3% | (99.8%) |
| Other own revenue | 10 842 | 10 842 | 669 | 6.2% | 1 373 | 12.7% | 5 008 | 46.2% | 2 457 | 22.7% | 9 507 | 87.7% | 639 | 14.8% | 284.5% |
| Gains on disposal of PPE | - | - | 300 | - | - | - | - | - | 4 | - | 305 | - | 569 | 20.6% | (99.2%) |
| Operating Expenditure | 206 739 | 205 805 | 61 829 | 29.9% | 65 158 | 31.5% | 16 251 | 7.9% | 7 336 | 3.6% | 150 574 | 73.2% | 40 347 | 48.5% | (81.8%) |
| Employee related costs | 75 984 | 71 588 | 20 081 | 26.4% | 5 596 | 7.4% | - | - | 2 080 | 2.9% | 27 756 | 38.8% | 17 728 | 88.1% | (88.3%) |
| Remuneration of councillors | 5 598 | 8 060 | 496 | 8.9% | 496 | 8.9% | - | - | 963 | 12.0% | 1 955 | 24.3% | 3 438 | - | (72.0%) |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 300 | 300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 45 940 | 45 940 | 23 806 | 51.8% | 13 064 | 28.4% | 8 111 | 17.7% | 23 | - | 45 004 | 98.0% | 5 973 | 78.4% | (99.6%) |
| Other Materials | - | - | 23 | - | 12 | - | - | - | - | | 35 | - | - | - | - |
| Contracted services | 74 306 | 74 306 | 4 690 | 6.3% | 4 837 | 6.5% | 1 213 | 1.6% | 1 789 | 2.4% | 12 530 | 16.9% | 4 689 | 93.7% | (61.8%) |
| Transfers and grants | - | 1 000 | 248 | - | 803 | - | 2 889 | 288.9% | 1 763 | 176.3% | 5 703 | 570.3% | - | - | (100.0%) |
| Other expenditure | 4 611 | 4 611 | 12 114 | 262.7% | 40 351 | 875.1% | 4 038 | 87.6% | 718 | 15.6% | 57 221 | 1 241.0% | 8 519 | 35.7% | (91.6%) |
| Loss on disposal of PPE | - | - | 370 | - | - | - | - | - | - | - | 370 | - | - | - | - |
| Surplus/(Deficit) | (33 504) | (34 848) | (33 877) | | (45 483) | | (6 226) | | (3 920) | | (89 507) | | 39 408 | | |
| Transfers recognised - capital | 34 700 | 34 700 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 1 196 | (148) | (33 877) | | (45 483) | | (6 226) | | (3 920) | | (89 507) | | 39 408 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 1 196 | (148) | (33 877) | | (45 483) | | (6 226) | | (3 920) | | (89 507) | | 39 408 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 1 196 | (148) | (33 877) | | (45 483) | | (6 226) | | (3 920) | | (89 507) | | 39 408 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 1 196 | (148) | (33 877) | | (45 483) | | (6 226) | | (3 920) | | (89 507) | | 39 408 | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 34 700 | 42 700 | 5 672 | 16.3% | 9 606 | 27.7% | 4 817 | 11.3% | 3 532 | 8.3% | 23 627 | 55.3% | 2 478 | - | 42.5% |
| National Government | 34 700 | 42 700 | 5 672 | 16.3% | 9 606 | 27.7% | 4 817 | 11.3% | 3 532 | 8.3% | 23 627 | 55.3% | 2 478 | - | 42.5% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 34 700 | 42 700 | 5 672 | 16.3% | 9 606 | 27.7% | 4 817 | 11.3% | 3 532 | 8.3% | 23 627 | 55.3% | 2 478 | - | 42.5% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 34 700 | 42 700 | 5 672 | 16.3% | 9 606 | 27.7% | 4 817 | 11.3% | 3 532 | 8.3% | 23 627 | 55.3% | 6 909 | 234.0% | (48.9%) |
| Governance and Administration | - | - | - | - | - | - | - | - | - | - | - | - | 6 909 | - | (100.0%) |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | 6 909 | - | (100.0%) |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | 5 672 | - | 620 | - | - | - | - | - | 6 292 | - | - | - | - |
| Community & Social Services | - | - | 5 672 | - | 620 | - | - | - | - | - | 6 292 | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 26 700 | 26 700 | - | - | 2 891 | 10.8% | 2 304 | 8.6% | 888 | 3.3% | 6 084 | 22.8% | - | - | (100.0%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 26 700 | 26 700 | - | - | 2 891 | 10.8% | 2 304 | 8.6% | 888 | 3.3% | 6 084 | 22.8% | - | - | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 8 000 | 16 000 | - | - | 6 095 | 76.2% | 2 513 | 15.7% | 2 644 | 16.5% | 11 252 | 70.3% | - | - | (100.0%) |
| Electricity | 8 000 | 16 000 | - | - | 6 095 | 76.2% | 2 513 | 15.7% | 2 644 | 16.5% | 11 252 | 70.3% | - | - | (100.0%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 131 682 | 131 682 | 53 254 | 40.4% | 16 483 | 12.5% | 10 186 | 7.7% | 2 893 | 2.2% | 82 817 | 62.9% | 36 855 | 160.4% | (92.1%) |
| Ratepayers and other | 15 100 | 15 100 | 19 552 | 129.5% | 16 453 | 109.0% | 10 186 | 67.5% | 2 947 | 19.5% | 49 138 | 325.4% | 19 745 | 238.7% | (85.1%) |
| Government - operating | 81 882 | 81 882 | 33 632 | 41.1% | - | - | - | - | (59) | (.1%) | 33 573 | 41.0% | 17 069 | 24.1% | (100.3%) |
| Government - capital | 34 700 | 34 700 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | 70 | - | 30 | - | - | - | 6 | - | 106 | - | 42 | 77.4% | (86.6%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (64 499) | (64 500) | (30 624) | 47.5% | (45 742) | 70.9% | (22 596) | 35.0% | (22 659) | 35.1% | (121 620) | 188.6% | (83 555) | 171.8% | (72.9%) |
| Suppliers and employees | (64 224) | (64 225) | (30 090) | 46.9% | (45 302) | 70.5% | (19 367) | 30.2% | (17 484) | 27.2% | (112 243) | 174.8% | (83 555) | 171.8% | (79.1%) |
| Finance charges | (275) | (275) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | (533) | - | (440) | - | (3 229) | - | (5 175) | - | (9 377) | - | - | - | (100.0%) |
| Net Cash from/(used) Operating Activities | 67 183 | 67 182 | 22 630 | 33.7% | (29 259) | (43.6%) | (12 410) | (18.5%) | (19 766) | (29.4%) | (38 804) | (57.8%) | (46 700) | (117.8%) | (57.7%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 3 700 | 3 700 | 150 | 4.1% | - | - | - | - | - | - | 150 | 4.1% | 1 015 | - | (100.0%) |
| Proceeds on disposal of PPE | 3 700 | 3 700 | 150 | 4.1% | - | - | - | - | - | - | 150 | 4.1% | 1 015 | - | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | 33 836 | 33 836 | - | - | (2 792) | (8.3%) | - | - | - | - | (2 792) | (8.3%) | - | - | - |
| Capital assets | 33 836 | 33 836 | - | - | (2 792) | (8.3%) | - | - | - | - | (2 792) | (8.3%) | - | - | - |
| Net Cash from/(used) Investing Activities | 37 535 | 37 536 | 150 | .4% | (2 792) | (7.4%) | - | - | - | - | (2 642) | (7.0%) | 1 015 | - | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 104 718 | 104 718 | 22 780 | 21.8% | (32 051) | (30.6%) | (12 410) | (11.9%) | (19 766) | (18.9%) | (41 446) | (39.6%) | (45 684) | (105.0%) | (56.7%) |
| Cash/cash equivalents at the year begin: | 10 253 | - | - | - | 22 780 | 222.2% | (9 271) | - | (21 680) | - | - | - | 37 836 | 149.6% | (157.3%) |
| Cash/cash equivalents at the year end: | 114 971 | 104 718 | 22 780 | 19.8% | (9 271) | (8.1%) | (21 680) | (20.7%) | (41 446) | (39.6%) | (41 446) | (39.6%) | (7 848) | (94.8%) | 428.1% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | (2 464) | (17.3%) | 802 | 5.6% | (207) | (1.5%) | 16 094 | 113.1% | 14 225 | 14.2% | - | - |
| Property Rates | (952) | (1.3%) | 681 | 1.0% | 539 | .8% | 71 273 | 99.6% | 71 542 | 71.3% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | (302) | (3.2%) | 92 | 1.0% | 118 | 1.3% | 9 381 | 101.0% | 9 289 | 9.3% | - | - |
| Other | (7) | (.1%) | 163 | 3.1% | 449 | 8.5% | 4 670 | 88.5% | 5 276 | 5.3% | - | - |
| Total By Income Source | (3 725) | (3.7%) | 1 739 | 1.7% | 899 | .9% | 101 418 | 101.1% | 100 331 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | (978) | (4.5%) | 1 556 | 7.2% | 730 | 3.4% | 20 199 | 93.9% | 21 507 | 21.4% | - | - |
| Business | (1 761) | (12.1%) | 385 | 2.6% | 262 | 1.8% | 15 687 | 107.6% | 14 573 | 14.5% | - | - |
| Households | (862) | (2.8%) | (417) | (1.3%) | (97) | (.3%) | 32 447 | 104.4% | 31 071 | 31.0% | - | - |
| Other | (124) | (.4%) | 214 | .6% | 5 | - | 33 086 | 99.7% | 33 181 | 33.1% | - | - |
| Total By Customer Group | (3 725) | (3.7%) | 1 739 | 1.7% | 899 | .9% | 101 418 | 101.1% | 100 331 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 703 | 100.0% | - | - | - | - | - | - | 703 | 35.5% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 1 204 | 100.0% | - | - | - | - | - | - | 1 204 | 60.9% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 71 | 100.0% | - | - | - | - | - | - | 71 | 3.6% |
| Total | 1 978 | 100.0% | - | - | - | - | - | - | 1 978 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | S A Buthelezi | 035 874 5804 |
| Financial Manager | M J Mhlongo | 035 874 5102 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ZULULAND (DC26)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 397 489 | 414 208 | 137 938 | 34.7% | 106 231 | 26.7% | 101 257 | 24.4% | 23 417 | 5.7% | 368 843 | 89.0% | 2 410 | 90.0% | 871.7% |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 32 279 | 32 279 | 7 627 | 23.6% | 4 503 | 13.9% | 7 186 | 22.3% | 15 039 | 46.6% | 34 354 | 106.4% | (100) | 87.2% | (15 155.2%) |
| Service charges - sanitation revenue | 492 | 492 | 687 | 139.5% | 3 106 | 630.7% | 1 283 | 260.6% | (8 814) | (1 789.8%) | (3 738) | (759.1%) | - | 13.5% | (100.0%) |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | 11 | - | - | - | - | - | 11 | - | 1 | - | (100.0%) |
| Rental of facilities and equipment | - | - | 28 | - | - | - | 56 | - | (23) | - | 61 | - | (125) | - | (81.8%) |
| Interest earned - external investments | 12 567 | 12 567 | 2 763 | 22.0% | 7 533 | 59.9% | 8 322 | 66.2% | 51 074 | 406.4% | 69 692 | 554.6% | 1 179 | 102.8% | 4 231.7% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 272 633 | 278 012 | 126 566 | 46.4% | 90 800 | 33.3% | 84 047 | 30.2% | (31 081) | (11.2%) | 270 331 | 97.2% | 1 509 | 108.3% | (2 160.1%) |
| Other own revenue | 79 517 | 90 858 | 267 | .3% | 278 | .4% | 364 | .4% | (2 778) | (3.1%) | (1 868) | (2.1%) | (54) | 1.4% | 5 066.5% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 356 843 | 371 146 | 56 592 | 15.9% | 87 483 | 24.5% | 98 637 | 26.6% | 209 035 | 56.3% | 451 746 | 121.7% | 86 494 | 90.4% | 141.7% |
| Employee related costs | 113 261 | 119 375 | 27 118 | 23.9% | 28 684 | 25.3% | 29 171 | 24.4% | 28 225 | 23.6% | 113 198 | 94.8% | 23 056 | 110.2% | 22.4% |
| Remuneration of councillors | 6 243 | 6 243 | 1 425 | 22.8% | 1 426 | 22.8% | 1 663 | 26.6% | 1 540 | 24.7% | 6 054 | 97.0% | 1 316 | 102.2% | 17.0% |
| Debt impairment | 3 226 | 3 226 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 31 574 | 31 574 | - | - | - | - | - | - | 30 901 | 97.9% | 30 901 | 97.9% | - | - | (100.0%) |
| Finance charges | 50 | 50 | - | - | - | - | - | - | 20 | 39.3% | 20 | 39.3% | 223 | 107.2% | (91.2%) |
| Bulk purchases | 71 789 | 71 789 | 6 870 | 9.6% | 15 705 | 21.9% | 15 674 | 21.8% | 28 113 | 39.2% | 66 362 | 92.4% | 15 047 | 99.4% | 86.8% |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 8 735 | 8 735 | 1 984 | 22.7% | 2 798 | 32.0% | 2 773 | 31.7% | 2 030 | 23.2% | 9 585 | 109.7% | (5 442) | (21.3%) | (137.3%) |
| Transfers and grants | 1 152 | 1 152 | - | - | 320 | 27.8% | - | - | 722 | 62.7% | 1 042 | 90.4% | 681 | 90.7% | 6.0% |
| Other expenditure | 120 813 | 129 003 | 19 194 | 15.9% | 38 550 | 31.9% | 49 356 | 38.3% | 117 484 | 91.1% | 224 585 | 174.1% | 51 613 | 100.7% | 127.6% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 40 646 | 43 062 | 81 346 | | 18 748 | | 2 620 | | (185 617) | | (82 903) | | (84 084) | | |
| Transfers recognised - capital | 378 363 | 375 668 | 79 856 | 21.1% | 155 222 | 41.0% | 111 993 | 29.8% | (1 072) | (.3%) | 346 000 | 92.1% | 23 773 | 122.4% | (104.5%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 48 572 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 467 581 | 418 730 | 161 202 | | 173 971 | | 114 613 | | (186 689) | | 263 097 | | (60 311) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 467 581 | 418 730 | 161 202 | | 173 971 | | 114 613 | | (186 689) | | 263 097 | | (60 311) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 467 581 | 418 730 | 161 202 | | 173 971 | | 114 613 | | (186 689) | | 263 097 | | (60 311) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 467 581 | 418 730 | 161 202 | | 173 971 | | 114 613 | | (186 689) | | 263 097 | | (60 311) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 426 935 | 440 959 | 44 166 | 10.3% | 97 010 | 22.7% | 69 193 | 15.7% | 113 381 | 25.7% | 323 750 | 73.4% | 128 336 | 100.2% | (11.7%) |
| National Government | 358 363 | 381 047 | 42 359 | 11.8% | 93 262 | 26.0% | 65 977 | 17.3% | 110 532 | 29.0% | 312 130 | 81.9% | 119 580 | 92.5% | (7.6%) |
| Provincial Government | 20 000 | - | 662 | 3.3% | 1 695 | 8.5% | 2 894 | - | 1 663 | - | 6 913 | - | - | - | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 378 363 | 381 047 | 43 021 | 11.4% | 94 957 | 25.1% | 68 871 | 18.1% | 112 195 | 29.4% | 319 043 | 83.7% | 119 580 | 94.7% | (6.2%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 48 572 | 59 913 | 1 145 | 2.4% | 2 053 | 4.2% | 322 | .5% | 1 186 | 2.0% | 4 707 | 7.9% | 8 682 | 194.3% | (86.3%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | 74 | - | (100.0%) |
| Capital Expenditure Standard Classification | 426 935 | 440 959 | 44 166 | 10.3% | 97 010 | 22.7% | 69 193 | 15.7% | 113 381 | 25.7% | 323 750 | 73.4% | 128 336 | 100.2% | (11.7%) |
| Governance and Administration | 30 432 | 34 582 | 665 | 2.2% | 2 082 | 6.8% | 2 299 | 6.6% | 2 388 | 6.9% | 7 434 | 21.5% | 2 779 | 45.0% | (14.1%) |
| Executive & Council | 5 261 | 9 411 | - | - | 158 | 3.0% | 243 | 2.6% | 79 | .8% | 480 | 5.1% | - | 30.5% | (100.0%) |
| Budget & Treasury Office | 4 287 | 4 287 | 3 | .1% | 210 | 4.9% | 15 | .3% | 558 | 13.0% | 786 | 18.3% | 885 | 65.7% | (36.9%) |
| Corporate Services | 20 884 | 20 884 | 662 | 3.2% | 1 715 | 8.2% | 2 042 | 9.8% | 1 751 | 8.4% | 6 169 | 29.5% | 1 894 | 47.5% | (7.6%) |
| Community and Public Safety | 29 609 | 25 320 | - | - | - | - | 17 | .1% | - | - | 17 | .1% | - | - | - |
| Community & Social Services | 29 609 | 25 320 | - | - | - | - | 17 | .1% | - | - | 17 | .1% | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 5 010 | 5 010 | 1 142 | 22.8% | 1 916 | 38.2% | 900 | 18.0% | 2 353 | 47.0% | 6 311 | 126.0% | 258 | 63.1% | 812.1% |
| Planning and Development | 5 010 | 5 010 | 1 142 | 22.8% | 1 916 | 38.2% | 900 | 18.0% | 2 353 | 47.0% | 6 311 | 126.0% | 258 | 63.1% | 812.1% |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 361 884 | 376 047 | 42 359 | 11.7% | 93 012 | 25.7% | 65 977 | 17.5% | 108 640 | 28.9% | 309 988 | 82.4% | 125 299 | 103.5% | (13.3%) |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | 361 884 | 376 047 | 42 359 | 11.7% | 93 012 | 25.7% | 65 977 | 17.5% | 108 640 | 28.9% | 309 988 | 82.4% | 125 299 | 103.5% | (13.3%) |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 824 424 | 805 154 | 216 794 | 26.3% | 261 024 | 31.7% | 214 510 | 26.6% | 5 273 | .7% | 697 602 | 86.6% | 40 747 | 104.6% | (87.1%) |
| Ratepayers and other | 162 161 | 123 629 | 8 609 | 5.3% | 5 065 | 3.1% | 11 980 | 9.7% | 929 | .8% | 26 584 | 21.5% | 5 122 | 35.9% | (81.9%) |
| Government - operating | 271 333 | 293 290 | 124 904 | 46.0% | 93 203 | 34.4% | 82 215 | 28.0% | 10 235 | 3.5% | 310 557 | 105.9% | 20 224 | 114.2% | (49.4%) |
| Government - capital | 378 363 | 375 668 | 80 518 | 21.3% | 155 223 | 41.0% | 111 993 | 29.8% | 1 072 | .3% | 348 805 | 92.8% | 11 886 | 117.9% | (91.0%) |
| Interest | 12 567 | 12 567 | 2 763 | 22.0% | 7 533 | 59.9% | 8 322 | 66.2% | (6 963) | (55.4%) | 11 656 | 92.8% | 3 514 | 103.4% | (298.1%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (322 042) | (138 143) | (56 492) | 17.5% | (92 202) | 28.6% | (144 048) | 104.3% | (116 238) | 84.1% | (408 979) | 296.1% | (78 333) | 93.9% | 48.4% |
| Suppliers and employees | (320 841) | (136 941) | (56 492) | 17.6% | (91 882) | 28.6% | (144 048) | 105.2% | (115 516) | 84.4% | (407 938) | 297.9% | (78 333) | 94.2% | 47.5% |
| Finance charges | (50) | (50) | - | - | - | - | - | - | - | - | - | - | - | 35.3% | - |
| Transfers and grants | (1 152) | (1 152) | - | - | (320) | 27.8% | - | - | (722) | 62.7% | (1 042) | 90.4% | - | 27.8% | (100.0%) |
| Net Cash from/(used) Operating Activities | 502 381 | 667 011 | 160 302 | 31.9% | 168 822 | 33.6% | 70 462 | 10.6% | (110 965) | (16.6%) | 288 622 | 43.3% | (37 586) | 115.5% | 195.2% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (426 935) | (183 900) | (44 166) | 10.3% | (97 010) | 22.7% | (78 822) | 42.9% | (113 932) | 62.0% | (333 930) | 181.6% | (128 336) | 80.1% | (11.2%) |
| Capital assets | (426 935) | (183 900) | (44 166) | 10.3% | (97 010) | 22.7% | (78 822) | 42.9% | (113 932) | 62.0% | (333 930) | 181.6% | (128 336) | 80.1% | (11.2%) |
| Net Cash from/(used) Investing Activities | (426 935) | (183 900) | (44 166) | 10.3% | (97 010) | 22.7% | (78 822) | 42.9% | (113 932) | 62.0% | (333 930) | 181.6% | (128 336) | 80.1% | (11.2%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 75 446 | 483 111 | 116 137 | 153.9% | 71 812 | 95.2% | (8 360) | (1.7%) | (224 897) | (46.6%) | (45 308) | (9.4%) | (165 922) | 264.6% | 35.5% |
| Cash/cash equivalents at the year begin: | 184 333 | - | - | - | 116 137 | 63.0% | 187 949 | - | 179 589 | - | - | - | 563 067 | 144.9% | (68.1%) |
| Cash/cash equivalents at the year end: | 259 779 | 483 111 | 116 137 | 44.7% | 187 949 | 72.3% | 179 589 | 37.2% | (45 308) | (9.4%) | (45 308) | (9.4%) | 397 145 | 173.2% | (111.4%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 8 172 | 17.6% | 1 243 | 2.7% | 37 066 | 79.7% | - | - | 46 481 | 75.9% | 48 113 | 103.5% |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | 1 021 | 6.9% | 337 | 2.3% | 13 414 | 90.8% | - | - | 14 772 | 24.1% | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 9 193 | 15.0% | 1 580 | 2.6% | 50 479 | 82.4% | - | - | 61 253 | 100.0% | 48 113 | 78.5% |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 912 | 41.0% | 184 | 8.3% | 1 129 | 50.7% | - | - | 2 225 | 3.6% | - | - |
| Business | 1 157 | 20.8% | 315 | 5.7% | 4 101 | 73.6% | - | - | 5 573 | 9.1% | - | - |
| Households | 2 381 | 4.9% | 1 008 | 2.1% | 45 045 | 93.0% | - | - | 48 434 | 79.1% | 48 113 | 99.3% |
| Other | 4 743 | 94.5% | 73 | 1.4% | 205 | 4.1% | - | - | 5 021 | 8.2% | - | - |
| Total By Customer Group | 9 193 | 15.0% | 1 580 | 2.6% | 50 479 | 82.4% | - | - | 61 253 | 100.0% | 48 113 | 78.5% |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | J H de Klerk | 035 874 5504 |
| Financial Manager | S B Nkosi | 035 874 5506 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 81 906 | 78 536 | 30 336 | 37.0% | 21 800 | 26.6% | 17 923 | 22.8% | 3 209 | 4.1% | 73 269 | 93.3% | 1 881 | 96.3% | 70.6% |
| Property rates | 5 971 | 3 622 | 1 960 | 32.8% | 1 589 | 26.6% | 1 847 | 51.0% | 758 | 20.9% | 6 155 | 170.0% | 826 | 96.4% | (8.2%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | 170 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | 38 | - | - | - | 38 | - | - | - | - |
| Rental of facilities and equipment | 48 | 48 | 8 | 16.7% | 8 | 17.2% | 4 | 8.9% | 5 | 10.1% | 25 | 52.9% | 7 | 82.6% | (31.1%) |
| Interest earned - external investments | 833 | 1 400 | 336 | 40.3% | 218 | 26.2% | 381 | 27.2% | 496 | 35.5% | 1 431 | 102.2% | 307 | 72.7% | 61.6% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 168 | 152 | 25 | 15.1% | 40 | 24.0% | 21 | 13.9% | 24 | 15.5% | 111 | 72.5% | 34 | 62.6% | (31.1%) |
| Licences and permits | 2 071 | 2 071 | 634 | 30.6% | 741 | 35.8% | 944 | 45.6% | 1 117 | 53.9% | 3 435 | 165.9% | 567 | 112.3% | 97.1% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 61 766 | 59 912 | 27 360 | 44.3% | 19 198 | 31.1% | 14 427 | 24.1% | - | - | 60 985 | 101.8% | 100 | 94.3% | (100.0%) |
| Other own revenue | 11 050 | 11 161 | 13 | .1% | 5 | - | 261 | 2.3% | 809 | 7.3% | 1 088 | 9.8% | 39 | 5 700.5% | 1 950.1% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 51 855 | 55 642 | 7 555 | 14.6% | 12 204 | 23.5% | 9 783 | 17.6% | 13 038 | 23.4% | 42 580 | 76.5% | 9 114 | 82.4% | 43.1% |
| Employee related costs | 17 220 | 16 424 | 3 035 | 17.6% | 3 916 | 22.7% | 3 570 | 21.7% | 3 527 | 21.5% | 14 048 | 85.5% | 2 686 | 82.8% | 31.3% |
| Remuneration of councillors | 7 346 | 7 346 | 1 723 | 23.5% | 1 718 | 23.4% | 1 684 | 22.9% | 1 707 | 23.2% | 6 832 | 93.0% | 1 717 | 107.1% | (.6%) |
| Debt impairment | 142 | 42 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 1 257 | 2 107 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 3 466 | 2 573 | 357 | 10.3% | 1 234 | 35.6% | 98 | 3.8% | 261 | 10.1% | 1 950 | 75.8% | 434 | 117.8% | (40.0%) |
| Transfers and grants | - | - | - | - | - | - | - | - | 200 | - | 200 | - | - | - | (100.0%) |
| Other expenditure | 22 425 | 27 150 | 2 439 | 10.9% | 5 337 | 23.8% | 4 430 | 16.3% | 6 959 | 25.6% | 19 165 | 70.6% | 4 276 | 76.0% | 62.7% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | 385 | - | 385 | - | - | - | (100.0%) |
| Surplus/(Deficit) | 30 051 | 22 894 | 22 782 | | 9 596 | | 8 140 | | (9 829) | | 30 689 | | (7 233) | | |
| Transfers recognised - capital | 29 299 | 29 299 | 15 805 | 53.9% | 10 190 | 34.8% | 6 527 | 22.3% | - | - | 32 522 | 111.0% | - | 55.6% | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 59 350 | 52 193 | 38 587 | | 19 786 | | 14 668 | | (9 829) | | 63 211 | | (7 233) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 59 350 | 52 193 | 38 587 | | 19 786 | | 14 668 | | (9 829) | | 63 211 | | (7 233) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 59 350 | 52 193 | 38 587 | | 19 786 | | 14 668 | | (9 829) | | 63 211 | | (7 233) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 59 350 | 52 193 | 38 587 | | 19 786 | | 14 668 | | (9 829) | | 63 211 | | (7 233) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 55 979 | 55 979 | 5 957 | 10.6% | 18 921 | 33.8% | 1 030 | 1.8% | - | - | 25 908 | 46.3% | 15 856 | 56.9% | (100.0%) |
| National Government | 44 829 | 44 829 | 3 277 | 7.3% | 13 834 | 30.9% | 206 | .5% | - | - | 17 316 | 38.6% | 12 169 | 86.3% | (100.0%) |
| Provincial Government | 150 | 150 | 319 | 212.4% | 81 | 54.3% | - | - | - | - | 400 | 266.7% | 3 356 | 98.4% | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 44 979 | 44 979 | 3 595 | 8.0% | 13 915 | 30.9% | 206 | .5% | - | - | 17 716 | 39.4% | 15 525 | 89.3% | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 11 000 | 11 000 | 2 362 | 21.5% | 5 006 | 45.5% | 823 | 7.5% | - | - | 8 192 | 74.5% | 331 | 7.5% | (100.0%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 55 979 | 55 979 | 5 957 | 10.6% | 18 921 | 33.8% | 1 030 | 1.8% | - | - | 25 908 | 46.3% | 19 881 | 63.1% | (100.0%) |
| Governance and Administration | 2 915 | 2 915 | 674 | 23.1% | - | - | 6 | .2% | - | - | 680 | 23.3% | 384 | 84.5% | (100.0%) |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 2 915 | 2 915 | 674 | 23.1% | - | - | - | - | - | - | 674 | 23.1% | 384 | 92.8% | (100.0%) |
| Corporate Services | - | - | - | - | - | - | 6 | - | - | - | 6 | - | - | - | - |
| Community and Public Safety | 550 | 550 | 336 | 61.1% | 51 | 9.4% | - | - | - | - | 387 | 70.4% | 244 | 91.0% | (100.0%) |
| Community & Social Services | 550 | 550 | 336 | 61.1% | 51 | 9.4% | - | - | - | - | 387 | 70.4% | 244 | 91.0% | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 52 514 | 52 514 | 4 947 | 9.4% | 18 870 | 35.9% | 1 023 | 1.9% | - | - | 24 840 | 47.3% | 19 253 | 62.2% | (100.0%) |
| Planning and Development | 52 514 | 52 514 | 4 947 | 9.4% | 18 870 | 35.9% | 1 023 | 1.9% | - | - | 24 840 | 47.3% | 19 253 | 62.2% | (100.0%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 99 680 | 93 871 | 45 600 | 45.7% | 31 706 | 31.8% | 25 452 | 27.1% | 33 486 | 35.7% | 136 244 | 145.1% | 1 063 | 78.1% | 3 048.9% |
| Ratepayers and other | 7 783 | 3 622 | 2 213 | 28.4% | 2 176 | 28.0% | 6 995 | 193.1% | 33 325 | 920.1% | 44 709 | 1 234.4% | 753 | 117.7% | 4 324.9% |
| Government - operating | 61 766 | 59 549 | 27 511 | 44.5% | 19 198 | 31.1% | 14 968 | 25.1% | - | - | 61 677 | 103.6% | 100 | 90.8% | (100.0%) |
| Government - capital | 29 299 | 29 299 | 15 655 | 53.4% | 10 190 | 34.8% | 3 304 | 11.3% | - | - | 29 149 | 99.5% | - | 55.3% | - |
| Interest | 833 | 1 401 | 221 | 26.5% | 142 | 17.1% | 185 | 13.2% | 161 | 11.5% | 709 | 50.6% | 210 | 58.0% | (23.3%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (49 576) | (49 350) | (8 381) | 16.9% | (13 393) | 27.0% | (24 921) | 50.5% | (100 533) | 203.7% | (147 228) | 298.3% | (9 193) | 94.3% | 993.6% |
| Suppliers and employees | (49 576) | (49 350) | (8 381) | 16.9% | (13 393) | 27.0% | (24 921) | 50.5% | (100 533) | 203.7% | (147 228) | 298.3% | (9 193) | 94.3% | 993.6% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 50 104 | 44 521 | 37 219 | 74.3% | 18 313 | 36.6% | 531 | 1.2% | (67 047) | (150.6%) | (10 983) | (24.7%) | (8 129) | 69.4% | 724.7% |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (42 010) | (26 995) | (6 460) | 15.4% | (19 790) | 47.1% | (2 682) | 9.9% | (14 924) | 55.3% | (43 856) | 162.5% | (19 020) | 60.9% | (21.5%) |
| Capital assets | (42 010) | (26 995) | (6 460) | 15.4% | (19 790) | 47.1% | (2 682) | 9.9% | (14 924) | 55.3% | (43 856) | 162.5% | (19 020) | 60.9% | (21.5%) |
| **Net Cash from/(used) Investing Activities** | (42 010) | (26 995) | (6 460) | 15.4% | (19 790) | 47.1% | (2 682) | 9.9% | (14 924) | 55.3% | (43 856) | 162.5% | (19 020) | 60.9% | (21.5%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | 8 094 | 17 526 | 30 759 | 380.0% | (1 477) | (18.2%) | (2 151) | (12.3%) | (81 971) | (467.7%) | (54 840) | (312.9%) | (27 149) | 230.6% | 201.9% |
| Cash/cash equivalents at the year begin: | 58 511 | 78 480 | 46 849 | 80.1% | 77 609 | 132.6% | 76 132 | 97.0% | 73 980 | 94.3% | 46 849 | 59.7% | 73 999 | 76.0% | - |
| Cash/cash equivalents at the year end: | 66 605 | 96 006 | 77 609 | 116.5% | 76 132 | 114.3% | 73 980 | 77.1% | (7 990) | (8.3%) | (7 990) | (8.3%) | 46 849 | 82.0% | (117.1%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 824 | 11.6% | 671 | 9.5% | 591 | 8.4% | 4 987 | 70.5% | 7 073 | 100.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | 824 | 11.6% | 671 | 9.5% | 591 | 8.4% | 4 987 | 70.5% | 7 073 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 531 | 22.1% | 378 | 15.7% | 325 | 13.5% | 1 171 | 48.7% | 2 405 | 34.0% | - | - |
| Business | 210 | 7.6% | 210 | 7.6% | 183 | 6.6% | 2 161 | 78.2% | 2 764 | 39.1% | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 83 | 4.3% | 83 | 4.3% | 83 | 4.3% | 1 656 | 87.0% | 1 905 | 26.9% | - | - |
| **Total By Customer Group** | 824 | 11.6% | 671 | 9.5% | 591 | 8.4% | 4 987 | 70.5% | 7 073 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | S Bukhosini | 035 592 0680 |
| Financial Manager | N P E Myeni | 035 592 0680 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: JOZINI (KZN272)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 88 654 | 104 239 | 39 298 | 44.3% | 26 820 | 30.3% | 23 417 | 22.5% | 10 130 | 9.7% | 99 666 | 95.6% | 3 161 | 934.7% | 220.5% |
| Property rates | 7 500 | 12 195 | 10 506 | 140.1% | 2 261 | 30.1% | 2 263 | 18.6% | 2 260 | 18.5% | 17 290 | 141.8% | 2 104 | 510.2% | 7.4% |
| Property rates - penalties and collection charges | - | - | - | - | 0 | - | - | - | - | - | 0 | - | 326 | - | (100.0%) |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 600 | 1 617 | 508 | 84.7% | 508 | 84.7% | 509 | 31.5% | 467 | 28.9% | 1 993 | 123.3% | 336 | - | 38.9% |
| Service charges - other | - | 6 | (4 352) | - | (343) | - | (341) | (5 954.3%) | (342) | (5 968.8%) | (5 378) | (93 816.9%) | (389) | (392.1%) | (12.1%) |
| Rental of facilities and equipment | 730 | 836 | 12 | 1.6% | 51 | 6.9% | 35 | 4.1% | 51 | 6.1% | 148 | 17.8% | 23 | - | 118.2% |
| Interest earned - external investments | 2 000 | 4 460 | 497 | 24.9% | 734 | 36.7% | 784 | 17.6% | 700 | 15.7% | 2 715 | 60.9% | 540 | 125.7% | 29.7% |
| Interest earned - outstanding debtors | - | 3 687 | 1 028 | - | 1 250 | - | 1 387 | 37.6% | 881 | 23.9% | 4 546 | 123.3% | 7 | - | 12 584.7% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 125 | 344 | 84 | 67.2% | 41 | 33.0% | 69 | 20.0% | 80 | 23.1% | 274 | 79.5% | 101 | - | (21.6%) |
| Licences and permits | 250 | 696 | - | - | - | - | - | - | - | - | - | - | 58 | - | (100.0%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 77 303 | 78 347 | 30 757 | 39.8% | 21 114 | 27.3% | 18 454 | 23.6% | 5 310 | 6.8% | 75 635 | 96.5% | - | - | (100.0%) |
| Other own revenue | 146 | 2 052 | 258 | 176.8% | 1 204 | 824.5% | 257 | 12.5% | 724 | 35.3% | 2 443 | 119.1% | 54 | 44.3% | 1 229.7% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 88 654 | 119 668 | 15 355 | 17.3% | 17 594 | 19.8% | 20 034 | 16.7% | 36 377 | 30.4% | 89 360 | 74.7% | 16 382 | 84.4% | 122.1% |
| Employee related costs | 28 990 | 31 282 | 6 340 | 21.9% | 7 158 | 24.7% | 7 461 | 23.8% | 5 886 | 18.8% | 26 844 | 85.8% | 7 268 | 67.0% | (19.0%) |
| Remuneration of councillors | 10 109 | 9 756 | 1 512 | 15.0% | 1 585 | 15.7% | 1 869 | 19.2% | 2 277 | 23.3% | 7 244 | 74.2% | 1 031 | - | 120.8% |
| Debt impairment | 700 | 700 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 507 | 507 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - | (100.0%) |
| Contracted services | 1 600 | 3 495 | - | - | - | - | - | - | - | - | - | - | 2 116 | - | (100.0%) |
| Transfers and grants | - | - | 1 140 | - | 590 | - | 898 | - | 1 245 | - | 3 873 | - | 483 | - | 157.4% |
| Other expenditure | 46 748 | 73 928 | 6 363 | 13.6% | 8 261 | 17.7% | 9 806 | 13.3% | 26 969 | 36.5% | 51 400 | 69.5% | 5 483 | 57.4% | 391.9% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | - | (15 429) | 23 943 | | 9 226 | | 3 384 | | (26 246) | | 10 306 | | (13 221) | | |
| Transfers recognised - capital | 38 322 | 46 588 | - | - | - | - | 62 | .1% | 42 973 | 92.2% | 43 035 | 92.4% | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 38 322 | 31 159 | 23 943 | | 9 226 | | 3 446 | | 16 727 | | 53 341 | | (13 221) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 38 322 | 31 159 | 23 943 | | 9 226 | | 3 446 | | 16 727 | | 53 341 | | (13 221) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 38 322 | 31 159 | 23 943 | | 9 226 | | 3 446 | | 16 727 | | 53 341 | | (13 221) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 38 322 | 31 159 | 23 943 | | 9 226 | | 3 446 | | 16 727 | | 53 341 | | (13 221) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 43 715 | 58 784 | 5 555 | 12.7% | 13 244 | 30.3% | 6 283 | 10.7% | 25 105 | 42.7% | 50 186 | 85.4% | - | - | (100.0%) |
| National Government | 38 322 | 47 588 | 5 124 | 13.4% | 10 732 | 28.0% | 5 111 | 10.7% | 19 102 | 40.1% | 40 068 | 84.2% | - | - | (100.0%) |
| Provincial Government | - | 150 | - | - | 2 100 | - | 3 | 2.2% | - | - | 2 103 | 1 401.9% | - | - | - |
| District Municipality | - | - | - | - | 14 | - | - | - | - | - | 14 | - | - | - | - |
| Other transfers and grants | - | 11 046 | 431 | - | 398 | - | 1 168 | 10.6% | 6 003 | 54.3% | 8 000 | 72.4% | - | - | (100.0%) |
| Transfers recognised - capital | 38 322 | 58 784 | 5 555 | 14.5% | 13 244 | 34.6% | 6 283 | 10.7% | 25 105 | 42.7% | 50 186 | 85.4% | - | - | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 5 393 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 43 715 | 58 784 | 5 555 | 12.7% | 13 244 | 30.3% | 6 283 | 10.7% | 25 105 | 42.7% | 50 186 | 85.4% | 14 892 | 32 194.2% | 68.6% |
| Governance and Administration | 1 883 | 2 016 | 0 | - | 41 | 2.2% | 568 | 28.2% | 408 | 20.2% | 1 018 | 50.5% | - | - | (100.0%) |
| Executive & Council | 1 113 | 1 213 | - | - | 27 | 2.4% | 430 | 35.4% | 259 | 21.4% | 715 | 59.0% | - | - | (100.0%) |
| Budget & Treasury Office | 270 | 303 | 0 | - | 14 | 5.3% | 83 | 27.3% | 92 | 30.4% | 190 | 62.5% | - | - | (100.0%) |
| Corporate Services | 500 | 500 | - | - | - | - | 56 | 11.1% | 57 | 11.4% | 113 | 22.5% | - | - | (100.0%) |
| Community and Public Safety | 1 630 | 2 480 | 312 | 19.1% | 232 | 14.3% | 499 | 20.1% | 518 | 20.9% | 1 561 | 62.9% | 18 | - | 2 823.0% |
| Community & Social Services | 30 | 880 | 315 | 1 049.7% | 6 | 20.0% | 35 | 3.9% | 311 | 35.3% | 667 | 75.7% | - | - | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 1 600 | 1 600 | (3) | (.2%) | 226 | 14.2% | 464 | 29.0% | 207 | 12.9% | 894 | 55.9% | 18 | - | 1 067.2% |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | 5 243 | - | 12 952 | - | 5 216 | - | 23 275 | - | 46 686 | - | 14 875 | 32 182.4% | 56.5% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | 14 875 | 32 182.4% | (100.0%) |
| Road Transport | - | - | 5 243 | - | 12 952 | - | 5 216 | - | 23 275 | - | 46 686 | - | - | - | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 730 | 54 287 | - | - | 18 | 2.4% | - | - | 904 | 1.7% | 922 | 1.7% | - | - | (100.0%) |
| Electricity | - | 53 037 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 730 | 1 250 | - | - | 18 | 2.4% | - | - | 904 | 72.4% | 922 | 73.8% | - | - | (100.0%) |
| Other | 39 472 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 126 976 | 145 021 | 58 507 | 46.1% | 38 900 | 30.6% | 30 777 | 21.2% | 2 325 | 1.6% | 130 510 | 90.0% | 11 841 | 119.1% | (80.4%) |
| Ratepayers and other | 9 351 | 23 892 | 4 666 | 49.9% | 1 396 | 14.9% | 1 645 | 6.9% | 1 447 | 6.1% | 9 155 | 38.3% | 3 703 | 602.2% | (60.9%) |
| Government - operating | 77 303 | 78 347 | 35 252 | 45.6% | 21 114 | 27.3% | 18 746 | 23.9% | - | - | 75 112 | 95.9% | 12 | 113.3% | (100.0%) |
| Government - capital | 38 322 | 38 322 | 18 091 | 47.2% | 15 657 | 40.9% | 9 599 | 25.0% | 224 | .6% | 43 571 | 113.7% | 7 555 | 75.6% | (97.0%) |
| Interest | 2 000 | 4 460 | 497 | 24.9% | 734 | 36.7% | 784 | 17.6% | 654 | 14.7% | 2 669 | 59.8% | 571 | 168.2% | 14.5% |
| Dividends | - | - | - | - | - | - | 3 | - | - | - | 3 | - | - | - | - |
| Payments | (86 755) | (111 813) | (62 329) | 71.8% | (68 753) | 79.2% | (46 973) | 42.0% | (51 983) | 46.5% | (230 038) | 205.7% | (33 532) | 149.7% | 55.0% |
| Suppliers and employees | (43 040) | (66 822) | (56 747) | 131.8% | (61 778) | 143.5% | (46 973) | 70.3% | (51 983) | 77.8% | (217 481) | 325.5% | (22 632) | 124.7% | 129.7% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (43 715) | (44 991) | (5 582) | 12.8% | (6 975) | 16.0% | - | - | - | - | (12 557) | 27.9% | (10 900) | - | (100.0%) |
| Net Cash from/(used) Operating Activities | 40 221 | 33 208 | (3 822) | (9.5%) | (29 853) | (74.2%) | (16 195) | (48.8%) | (49 658) | (149.5%) | (99 528) | (299.7%) | (21 691) | 264 766 458.3% | 128.9% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | 20 000 | - | - | - | 25 000 | - | 45 000 | - | - | - | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | 20 000 | - | - | - | 25 000 | - | 45 000 | - | - | - | (100.0%) |
| Payments | - | (14 169) | - | - | (3 830) | - | (2 740) | 19.3% | (17 704) | 124.9% | (24 274) | 171.3% | - | - | (100.0%) |
| Capital assets | - | (14 169) | - | - | (3 830) | - | (2 740) | 19.3% | (17 704) | 124.9% | (24 274) | 171.3% | - | - | (100.0%) |
| Net Cash from/(used) Investing Activities | - | (14 169) | - | - | 16 170 | - | (2 740) | 19.3% | 7 296 | (51.5%) | 20 726 | (146.3%) | - | - | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 40 221 | 19 039 | (3 822) | (9.5%) | (13 682) | (34.0%) | (18 935) | (99.5%) | (42 362) | (222.5%) | (78 802) | (413.9%) | (21 691) | 71.3% | 95.3% |
| Cash/cash equivalents at the year begin: | - | 37 025 | 32 172 | - | 28 349 | - | 14 667 | 39.6% | (4 268) | (11.5%) | 32 172 | 86.9% | (10 081) | - | (57.7%) |
| Cash/cash equivalents at the year end: | 40 221 | 56 065 | 28 349 | 70.5% | 14 667 | 36.5% | (4 268) | (7.6%) | (46 630) | (83.2%) | (46 630) | (83.2%) | (31 772) | 71.3% | 46.8% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 1 620 | 5.5% | 911 | 3.1% | 848 | 2.9% | 25 823 | 88.4% | 29 203 | 81.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 380 | 5.5% | 214 | 3.1% | 199 | 2.9% | 6 057 | 88.4% | 6 850 | 19.0% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 2 000 | 5.5% | 1 125 | 3.1% | 1 047 | 2.9% | 31 880 | 88.4% | 36 053 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 301 | 3.1% | 217 | 2.2% | 185 | 1.9% | 9 163 | 92.9% | 9 866 | 27.4% | - | - |
| Business | 652 | 12.4% | 252 | 4.8% | 217 | 4.1% | 4 140 | 78.7% | 5 260 | 14.6% | - | - |
| Households | 1 038 | 5.1% | 649 | 3.2% | 639 | 3.1% | 18 013 | 88.6% | 20 338 | 56.4% | - | - |
| Other | 8 | 1.4% | 8 | 1.3% | 8 | 1.3% | 585 | 96.0% | 588 | 1.6% | - | - |
| Total By Customer Group | 2 000 | 5.5% | 1 125 | 3.1% | 1 047 | 2.9% | 31 880 | 88.4% | 36 053 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 133 | 27.4% | (2) | (.4%) | 6 | 1.3% | 349 | 71.8% | 487 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 133 | 27.4% | (2) | (.4%) | 6 | 1.3% | 349 | 71.8% | 487 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | B Ntuli (acting) | 035 572 1292 |
| Financial Manager | T V Mdluli | 035 572 1292 ext 207 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: THE BIG 5 FALSE BAY (KZN273)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 25 711 | 24 471 | 9 171 | 35.7% | 5 108 | 19.9% | 5 362 | 21.9% | 1 939 | 7.9% | 21 580 | 88.2% | 1 614 | 48.9% | 20.1% |
| Property rates | 6 732 | 6 732 | 2 803 | 41.6% | 1 674 | 24.9% | 1 329 | 19.7% | 1 403 | 20.8% | 7 209 | 107.1% | 1 056 | 89.9% | 32.9% |
| Property rates - penalties and collection charges | 701 | 701 | 294 | 42.0% | 249 | 35.5% | 210 | 30.0% | 209 | 29.9% | 963 | 137.3% | 499 | 207.4% | (58.0%) |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 113 | 1 080 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | 90 | - | 90 | - | 211 | - | 266 | - | 656 | - | - | 8.6% | (100.0%) |
| Rental of facilities and equipment | 25 | 54 | 21 | 82.5% | 18 | 73.2% | 21 | 39.0% | 27 | 49.6% | 87 | 160.6% | 13 | - | 112.7% |
| Interest earned - external investments | - | 192 | 50 | - | 10 | - | 18 | 9.4% | 5 | 2.7% | 83 | 43.4% | - | - | (100.0%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 245 | 52 | 8 | 3.3% | 5 | 2.0% | 3 | 6.3% | 14 | 26.7% | 30 | 58.1% | - | - | (100.0%) |
| Licences and permits | - | 4 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 17 191 | 15 462 | 5 892 | 34.3% | 2 985 | 17.4% | 3 535 | 22.9% | - | - | 12 412 | 80.3% | - | 19.3% | - |
| Other own revenue | 304 | 194 | 13 | 4.3% | 78 | 25.5% | 35 | 17.8% | 15 | 7.5% | 140 | 71.9% | 47 | 309.0% | (69.0%) |
| Gains on disposal of PPE | 400 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 25 711 | 25 376 | 6 001 | 23.3% | 4 961 | 19.3% | 4 013 | 15.8% | 4 838 | 19.1% | 19 814 | 78.1% | 4 512 | 102.3% | 7.2% |
| Employee related costs | 10 983 | 11 322 | 2 043 | 18.6% | 2 444 | 22.3% | 2 337 | 20.6% | 2 004 | 17.7% | 8 828 | 78.0% | 2 368 | 86.2% | (15.4%) |
| Remuneration of councillors | 1 622 | 1 378 | 223 | 13.8% | 223 | 13.8% | 221 | 16.0% | 213 | 15.5% | 881 | 64.0% | - | - | (100.0%) |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 1 430 | 1 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 2 354 | 2 354 | 263 | 11.2% | 586 | 24.9% | 365 | 15.5% | 305 | 12.9% | 1 518 | 64.5% | - | 6.3% | (100.0%) |
| Transfers and grants | - | - | 1 246 | - | 502 | - | 283 | - | 317 | - | 2 349 | - | 606 | 360.7% | (47.6%) |
| Other expenditure | 9 322 | 9 322 | 2 226 | 23.9% | 1 207 | 12.9% | 806 | 8.7% | 1 999 | 21.4% | 6 238 | 66.9% | 1 538 | 50.7% | 30.0% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | - | (905) | 3 170 | | 147 | | 1 349 | | (2 900) | | 1 766 | | (2 898) | | |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | - | (905) | 3 170 | | 147 | | 1 349 | | (2 900) | | 1 766 | | (2 898) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | - | (905) | 3 170 | | 147 | | 1 349 | | (2 900) | | 1 766 | | (2 898) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | - | (905) | 3 170 | | 147 | | 1 349 | | (2 900) | | 1 766 | | (2 898) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | - | (905) | 3 170 | | 147 | | 1 349 | | (2 900) | | 1 766 | | (2 898) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 11 202 | 11 202 | 2 113 | 18.9% | 2 638 | 23.6% | 2 022 | 18.0% | 5 080 | 45.4% | 11 853 | 105.8% | - | - | (100.0%) |
| National Government | 11 202 | 11 202 | 2 113 | 18.9% | 2 638 | 23.6% | 2 022 | 18.0% | 5 080 | 45.4% | 11 853 | 105.8% | - | - | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 11 202 | 11 202 | 2 113 | 18.9% | 2 638 | 23.6% | 2 022 | 18.0% | 5 080 | 45.4% | 11 853 | 105.8% | - | - | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 11 202 | 11 202 | 2 113 | 18.9% | 2 638 | 23.6% | 2 022 | 18.0% | 5 080 | 45.4% | 11 853 | 105.8% | 7 047 | 181.5% | (27.9%) |
| Governance and Administration | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 11 202 | 11 202 | 2 113 | 18.9% | 2 638 | 23.6% | 2 022 | 18.0% | 5 080 | 45.4% | 11 853 | 105.8% | 7 047 | 183.2% | (27.9%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 11 202 | 11 202 | 2 113 | 18.9% | 2 638 | 23.6% | 2 022 | 18.0% | 5 080 | 45.4% | 11 853 | 105.8% | 7 047 | - | (27.9%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 35 219 | 35 219 | 18 022 | 51.2% | 7 565 | 21.5% | 8 349 | 23.7% | 1 931 | 5.5% | 35 867 | 101.8% | 10 260 | 93.6% | (81.2%) |
| Ratepayers and other | 6 152 | 6 152 | 3 267 | 53.1% | 1 718 | 27.9% | 2 274 | 37.0% | 1 931 | 31.4% | 9 190 | 149.4% | 2 573 | 46.3% | (25.0%) |
| Government - operating | 16 001 | 16 001 | 8 702 | 54.4% | 2 985 | 18.7% | 3 775 | 23.6% | - | - | 15 462 | 96.6% | - | 206.9% | - |
| Government - capital | 12 927 | 12 927 | 6 053 | 46.8% | 2 849 | 22.0% | 2 300 | 17.8% | - | - | 11 202 | 86.7% | 7 680 | 53.5% | (100.0%) |
| Interest | 139 | 139 | - | - | 13 | 9.6% | - | - | - | - | 13 | 9.6% | 7 | 5.3% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (9 433) | (9 433) | (14 114) | 149.6% | (8 940) | 94.8% | (9 566) | 101.4% | (4 701) | 49.8% | (37 321) | 395.6% | (10 455) | 451.7% | (55.0%) |
| Suppliers and employees | (9 433) | (9 433) | (6 085) | 64.5% | (7 611) | 80.7% | (9 366) | 99.3% | (4 529) | 48.0% | (27 591) | 292.5% | (5 702) | 373.5% | (20.6%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | (8 029) | - | (1 329) | - | (200) | - | (172) | - | (9 730) | - | (4 753) | - | (96.4%) |
| Net Cash from/(used) Operating Activities | 25 786 | 25 786 | 3 908 | 15.2% | (1 375) | (5.3%) | (1 216) | (4.7%) | (2 771) | (10.7%) | (1 454) | (5.6%) | (195) | 11.6% | 1 318.3% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 400 | 400 | - | - | - | - | 4 820 | 1 205.0% | 2 460 | 615.0% | 7 280 | 1 820.0% | - | - | (100.0%) |
| Proceeds on disposal of PPE | 400 | 400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | 4 820 | - | 2 460 | - | 7 280 | - | - | - | (100.0%) |
| Payments | - | - | - | - | (1 998) | - | (2 222) | - | (1 672) | - | (5 892) | - | - | - | (100.0%) |
| Capital assets | - | - | - | - | (1 998) | - | (2 222) | - | (1 672) | - | (5 892) | - | - | - | (100.0%) |
| Net Cash from/(used) Investing Activities | 400 | 400 | - | - | (1 998) | (499.5%) | 2 598 | 649.6% | 788 | 197.0% | 1 388 | 347.1% | - | 16.8% | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 26 186 | 26 186 | 3 908 | 14.9% | (3 373) | (12.9%) | 1 382 | 5.3% | (1 982) | (7.6%) | (66) | (.3%) | (195) | (1.2%) | 914.8% |
| Cash/cash equivalents at the year begin: | 14 437 | 14 437 | 72 | .5% | 3 980 | 27.6% | 607 | 4.2% | 1 989 | 13.8% | 72 | .5% | 1 486 | 28.3% | 33.9% |
| Cash/cash equivalents at the year end: | 40 623 | 40 623 | 3 980 | 9.8% | 607 | 1.5% | 1 989 | 4.9% | 6 | - | 6 | - | 1 290 | 7.1% | (99.5%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 550 | 4.6% | 543 | 4.5% | 462 | 3.9% | 10 403 | 87.0% | 11 959 | 100.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 550 | 4.6% | 543 | 4.5% | 462 | 3.9% | 10 403 | 87.0% | 11 959 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 36 | 3.5% | 32 | 3.1% | 33 | 3.2% | 929 | 90.2% | 1 030 | 8.6% | - | - |
| Business | 183 | 6.4% | 158 | 5.6% | 133 | 4.7% | 2 358 | 83.3% | 2 832 | 23.7% | - | - |
| Households | 160 | 2.9% | 200 | 3.6% | 171 | 3.1% | 5 058 | 90.5% | 5 590 | 46.7% | - | - |
| Other | 172 | 6.8% | 153 | 6.1% | 125 | 5.0% | 2 058 | 82.1% | 2 507 | 21.0% | - | - |
| Total By Customer Group | 550 | 4.6% | 543 | 4.5% | 462 | 3.9% | 10 403 | 87.0% | 11 959 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 734 | 11.6% | 1 459 | 23.0% | 1 034 | 16.3% | 3 117 | 49.1% | 6 344 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 734 | 11.6% | 1 459 | 23.0% | 1 034 | 16.3% | 3 117 | 49.1% | 6 344 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | A Mngadi | 035 562 0040 |
| Financial Manager | M Mkhwanazi | 035 562 0040 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: HLABISA (KZN274)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 35 938 | 46 441 | 11 454 | 31.9% | 5 736 | 16.0% | 6 962 | 15.0% | 611 | 1.3% | 24 764 | 53.3% | 915 | 58.0% | (33.2%) |
| Property rates | 991 | 991 | 108 | 10.9% | 109 | 11.0% | 109 | 11.0% | 110 | 11.1% | 435 | 43.9% | 85 | 74.8% | 29.8% |
| Property rates - penalties and collection charges | 259 | 190 | - | - | 30 | 11.4% | 62 | 32.9% | 53 | 27.8% | 145 | 76.2% | 46 | 71.6% | 15.7% |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 183 | 25 | 75 | 40.8% | 27 | 14.5% | 70 | 280.8% | 54 | 215.1% | 225 | 902.4% | 69 | 704.4% | (21.9%) |
| Service charges - other | - | 171 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 282 | 282 | 179 | 63.7% | 45 | 15.8% | 30 | 10.7% | 38 | 13.4% | 292 | 103.6% | 45 | 83.9% | (15.6%) |
| Interest earned - external investments | 499 | 499 | 142 | 28.4% | 113 | 22.6% | 89 | 17.8% | 114 | 22.9% | 457 | 91.7% | 233 | 151.5% | (51.1%) |
| Interest earned - outstanding debtors | 29 | 43 | 26 | 89.7% | 11 | 38.8% | 26 | 60.6% | 29 | 67.2% | 92 | 212.7% | 7 | - | 319.6% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 1 488 | 690 | 98 | 6.6% | 222 | 14.9% | 48 | 6.9% | 62 | 9.0% | 430 | 62.3% | 115 | 37.9% | (46.0%) |
| Licences and permits | 2 243 | 897 | 56 | 2.5% | 38 | 1.7% | 63 | 7.1% | 69 | 7.7% | 227 | 25.3% | 61 | 101.5% | 13.3% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 29 941 | 41 041 | 10 731 | 35.8% | 5 136 | 17.2% | - | - | - | - | 15 867 | 38.7% | - | 92.9% | - |
| Other own revenue | 23 | 1 611 | 39 | 164.2% | 8 | 32.4% | 6 464 | 401.2% | 83 | 5.2% | 6 594 | 409.3% | 256 | 1.7% | (67.4%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 35 065 | 58 206 | 12 103 | 34.5% | 13 501 | 38.5% | 34 012 | 58.4% | 18 360 | 31.5% | 77 975 | 134.0% | 13 787 | 112.1% | 33.2% |
| Employee related costs | 19 480 | 16 783 | 3 448 | 17.7% | 4 163 | 21.4% | 3 778 | 22.5% | 8 907 | 53.1% | 20 296 | 120.9% | 3 077 | 94.2% | 189.5% |
| Remuneration of councillors | 3 561 | 3 561 | 934 | 26.2% | 820 | 23.0% | 4 278 | 120.1% | 987 | 27.7% | 7 020 | 197.1% | 1 062 | 103.8% | (7.0%) |
| Debt impairment | - | - | - | - | - | - | - | - | 3 | - | 3 | - | - | - | (100.0%) |
| Depreciation and asset impairment | 3 235 | 2 524 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | 375 | - | 12 | 3.1% | 465 | 124.1% | - | - | - | - | 477 | - | - | - | - |
| Contracted services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | 142 | 23 334 | 4 352 | 3 064.5% | 4 169 | 2 936.2% | 18 677 | 80.0% | 6 002 | 25.7% | 33 200 | 142.3% | 3 957 | 1 827.0% | 51.7% |
| Other expenditure | 8 271 | 12 004 | 3 357 | 40.6% | 3 883 | 46.9% | 7 278 | 60.6% | 2 461 | 20.5% | 16 980 | 141.5% | 5 692 | 85.9% | (56.8%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 873 | (11 765) | (648) | | (7 764) | | (27 049) | | (17 749) | | (53 211) | | (12 872) | | |
| Transfers recognised - capital | 23 915 | 5 214 | - | - | - | - | - | - | 22 | .4% | 22 | .4% | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 24 788 | (6 551) | (648) | | (7 764) | | (27 049) | | (17 726) | | (53 188) | | (12 872) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 24 788 | (6 551) | (648) | | (7 764) | | (27 049) | | (17 726) | | (53 188) | | (12 872) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 24 788 | (6 551) | (648) | | (7 764) | | (27 049) | | (17 726) | | (53 188) | | (12 872) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 24 788 | (6 551) | (648) | | (7 764) | | (27 049) | | (17 726) | | (53 188) | | (12 872) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 150 | 150 | 203 | 135.2% | 2 708 | 1 805.5% | 6 275 | 4 183.3% | 2 769 | 1 845.9% | 11 955 | 7 970.0% | 7 388 | 511.6% | (62.5%) |
| National Government | - | - | - | - | - | - | 6 275 | - | 2 769 | - | 9 044 | - | - | - | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | - | - | - | - | - | - | 6 275 | - | 2 769 | - | 9 044 | - | - | - | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 150 | 150 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | 203 | - | 2 708 | - | - | - | - | - | 2 911 | - | 7 388 | 436.7% | (100.0%) |
| Capital Expenditure Standard Classification | 150 | 150 | 203 | 135.2% | 2 708 | 1 805.5% | 6 275 | 4 183.3% | 2 769 | 1 845.9% | 11 955 | 7 970.0% | 7 388 | 511.6% | (62.5%) |
| Governance and Administration | - | - | - | - | - | - | 5 984 | - | 2 769 | - | 8 753 | - | 217 | 35.5% | 1 174.0% |
| Executive & Council | - | - | - | - | - | - | 5 984 | - | 2 769 | - | 8 753 | - | 172 | 95.0% | 1 507.5% |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - | - | - | 45 | 41.6% | (100.0%) |
| Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 150 | 150 | 203 | 135.2% | 2 708 | 1 805.5% | 291 | 194.1% | - | - | 3 202 | 2 134.8% | 4 001 | 4 471.9% | (100.0%) |
| Community & Social Services | 150 | 150 | 203 | 135.2% | 2 708 | 1 805.5% | - | - | - | - | 2 911 | 1 940.7% | 3 998 | 8 938.2% | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | 3 | 5.5% | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | 291 | - | - | - | 291 | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | - | - | - | - | - | - | - | - | 3 170 | - | (100.0%) |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | 3 170 | - | (100.0%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | 1 | 30.9% | (100.0%) |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | 1 | 30.9% | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 59 830 | 54 489 | 11 454 | 19.1% | 5 736 | 9.6% | 6 919 | 12.7% | 576 | 1.1% | 24 685 | 45.3% | 915 | 58.0% | (37.1%) |
| Ratepayers and other | 5 446 | 991 | 556 | 10.2% | 477 | 8.8% | 6 804 | 686.6% | 432 | 43.6% | 8 269 | 834.4% | 675 | 10.3% | (35.9%) |
| Government - operating | 29 941 | 41 041 | 10 731 | 35.8% | 5 136 | 17.2% | - | - | - | - | 15 867 | 38.7% | - | 92.9% | - |
| Government - capital | 23 915 | 11 915 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | 528 | 542 | 168 | 31.7% | 124 | 23.4% | 115 | 21.3% | 143 | 26.4% | 550 | 101.4% | 240 | 158.8% | (40.4%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (31 830) | (33 264) | (12 103) | 38.0% | (13 501) | 42.4% | (66 538) | 200.0% | (12 251) | 36.8% | (104 391) | 313.8% | (13 787) | 125.4% | (11.1%) |
| Suppliers and employees | (31 687) | (33 150) | (7 751) | 24.5% | (9 331) | 29.4% | (47 861) | 144.4% | (6 249) | 18.9% | (71 192) | 214.8% | (9 831) | 83.7% | (36.4%) |
| Finance charges | - | (114) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (142) | - | (4 352) | 3 062.0% | (4 169) | 2 933.8% | (18 677) | - | (6 002) | - | (33 200) | - | (3 957) | 2 122.3% | 51.7% |
| Net Cash from/(used) Operating Activities | 28 000 | 21 225 | (648) | (2.3%) | (7 764) | (27.7%) | (59 619) | (280.9%) | (11 675) | (55.0%) | (79 706) | (375.5%) | (12 872) | (30.0%) | (9.3%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | 2 | - | 2 | - | - | - | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | 2 | - | 2 | - | - | - | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | 150 | 11 334 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital assets | 150 | 11 334 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | 150 | 11 334 | - | - | - | - | - | - | 2 | - | 2 | - | - | - | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 28 150 | 32 559 | (648) | (2.3%) | (7 764) | (27.6%) | (59 619) | (183.1%) | (11 673) | (35.9%) | (79 704) | (244.8%) | (12 872) | (30.0%) | (9.3%) |
| Cash/cash equivalents at the year begin: | 108 942 | - | 9 418 | 8.6% | 8 770 | 8.1% | 1 006 | - | (58 613) | - | 9 418 | - | 3 454 | - | (1 796.9%) |
| Cash/cash equivalents at the year end: | 137 092 | 32 559 | 8 770 | 6.4% | 1 006 | .7% | (58 613) | (180.0%) | (70 286) | (215.9%) | (70 286) | (215.9%) | (9 418) | (30.0%) | 646.3% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 29 | 8.3% | 27 | 7.6% | 24 | 6.7% | 274 | 77.4% | 354 | 13.2% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 2 | .3% | 1 | .3% | 1 | .2% | 578 | 99.2% | 583 | 21.8% | - | - |
| Other | 88 | 5.1% | - | - | 76 | 4.4% | 1 575 | 90.6% | 1 738 | 65.0% | - | - |
| Total By Income Source | 119 | 4.4% | 28 | 1.1% | 101 | 3.8% | 2 427 | 90.7% | 2 675 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 66 | 4.7% | 19 | 1.4% | 54 | 3.8% | 1 278 | 90.1% | 1 418 | 53.0% | - | - |
| Business | 38 | 4.2% | 7 | .7% | 34 | 3.8% | 827 | 91.3% | 907 | 33.9% | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 14 | 4.0% | 3 | .7% | 13 | 3.6% | 321 | 91.7% | 350 | 13.1% | - | - |
| Total By Customer Group | 119 | 4.4% | 28 | 1.1% | 101 | 3.8% | 2 427 | 90.7% | 2 675 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 147 | 5.5% | 101 | 3.8% | 24 | .9% | 2 403 | 89.8% | 2 675 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 147 | 5.5% | 101 | 3.8% | 24 | .9% | 2 403 | 89.8% | 2 675 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr K E Gamede | 035 838 8500 |
| Financial Manager | Mr B M Thusi | 035 838 8500 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MTUBATUBA (KZN275)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 83 158 | 88 354 | 39 394 | 47.4% | 36 852 | 44.3% | 25 964 | 29.4% | 8 005 | 9.1% | 110 215 | 124.7% | 10 110 | 112.4% | (20.8%) |
| Property rates | 15 713 | 17 340 | 5 541 | 35.3% | 4 445 | 28.3% | 4 503 | 26.0% | 4 315 | 24.9% | 18 804 | 108.4% | 4 774 | 109.1% | (9.6%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 4 058 | 4 058 | 692 | 17.0% | 1 044 | 25.7% | 1 036 | 25.5% | 912 | 22.5% | 3 683 | 90.8% | 854 | 91.6% | 6.9% |
| Service charges - other | 1 579 | 2 061 | 401 | 25.4% | 405 | 25.6% | 403 | 19.5% | 403 | 19.6% | 1 612 | 78.2% | 358 | 103.8% | 12.7% |
| Rental of facilities and equipment | 100 | 100 | 40 | 39.7% | 62 | 62.1% | 46 | 46.1% | 86 | 86.0% | 234 | 233.9% | 46 | 120.8% | 85.0% |
| Interest earned - external investments | 24 | 217 | 122 | 508.2% | 84 | 351.4% | 34 | 15.6% | 56 | 25.9% | 296 | 136.6% | 2 | 78.7% | 2 152.0% |
| Interest earned - outstanding debtors | 3 873 | 5 106 | 1 350 | 34.9% | 1 335 | 34.5% | 1 349 | 26.4% | 1 024 | 20.1% | 5 059 | 99.1% | 1 435 | 139.8% | (28.6%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 100 | 257 | 116 | 115.7% | 39 | 39.3% | 101 | 39.4% | 85 | 32.9% | 341 | 132.6% | 80 | 170.4% | 6.0% |
| Licences and permits | 2 305 | 3 779 | 714 | 31.0% | 709 | 30.8% | 752 | 19.9% | 819 | 21.7% | 2 994 | 79.2% | 608 | 129.1% | 34.9% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 55 306 | 55 305 | 25 885 | 46.8% | 25 157 | 45.5% | 14 446 | 26.1% | 164 | .3% | 65 652 | 118.7% | 168 | 113.5% | (2.6%) |
| Other own revenue | 100 | 131 | 4 383 | 4 382.8% | 3 572 | 3 572.1% | 3 007 | 2 295.5% | 140 | 107.2% | 11 102 | 8 475.1% | 727 | 155.5% | (80.7%) |
| Gains on disposal of PPE | - | - | 151 | - | - | - | 286 | - | - | - | 437 | - | 1 058 | 79.4% | (100.0%) |
| Operating Expenditure | 82 968 | 83 444 | 17 200 | 20.7% | 21 091 | 25.4% | 15 219 | 18.2% | 19 815 | 23.7% | 73 324 | 87.9% | 13 377 | 125.8% | 48.1% |
| Employee related costs | 40 059 | 43 808 | 7 841 | 19.6% | 8 371 | 20.9% | 7 516 | 17.2% | 7 343 | 16.8% | 31 071 | 70.9% | 6 403 | 101.3% | 14.7% |
| Remuneration of councillors | 9 446 | 12 454 | 1 433 | 15.2% | 2 150 | 22.8% | 2 159 | 17.3% | 2 120 | 17.0% | 7 863 | 63.1% | 2 150 | 83.9% | (1.4%) |
| Debt impairment | 4 613 | 4 613 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 6 700 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 650 | 650 | 37 | 5.7% | 21 | 3.2% | - | - | - | - | 58 | 8.9% | 33 | 41.6% | (100.0%) |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | 3 000 | 3 000 | 54 | 1.8% | 71 | 2.4% | 198 | 6.6% | 401 | 13.4% | 725 | 24.2% | - | - | (100.0%) |
| Contracted services | 6 500 | 7 919 | 2 134 | 32.8% | 1 685 | 25.9% | 2 213 | 27.9% | 2 241 | 28.3% | 8 272 | 104.5% | 1 685 | 110.0% | 33.0% |
| Transfers and grants | - | - | 3 135 | - | 6 714 | - | 535 | - | 5 209 | - | 15 593 | - | 247 | 1 040.4% | 2 010.0% |
| Other expenditure | 12 000 | 11 000 | 2 542 | 21.2% | 2 078 | 17.3% | 2 598 | 23.6% | 2 501 | 22.7% | 9 719 | 88.4% | 2 859 | 235.5% | (12.5%) |
| Loss on disposal of PPE | - | - | 23 | - | - | - | - | - | - | - | 23 | - | - | - | - |
| Surplus/(Deficit) | 190 | 4 910 | 22 194 | | 15 761 | | 10 745 | | (11 810) | | 36 891 | | (3 267) | | |
| Transfers recognised - capital | 30 858 | 30 858 | - | - | - | - | - | - | 2 646 | 8.6% | 2 646 | 8.6% | 2 377 | 12.0% | 11.3% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 31 048 | 35 768 | 22 194 | | 15 761 | | 10 745 | | (9 164) | | 39 536 | | (890) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 31 048 | 35 768 | 22 194 | | 15 761 | | 10 745 | | (9 164) | | 39 536 | | (890) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 31 048 | 35 768 | 22 194 | | 15 761 | | 10 745 | | (9 164) | | 39 536 | | (890) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 31 048 | 35 768 | 22 194 | | 15 761 | | 10 745 | | (9 164) | | 39 536 | | (890) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 30 858 | 30 858 | 5 132 | 16.6% | 6 404 | 20.8% | 3 177 | 10.3% | 4 102 | 13.3% | 18 816 | 61.0% | - | - | (100.0%) |
| National Government | 30 858 | 30 858 | 3 764 | 12.2% | 6 381 | 20.7% | 3 177 | 10.3% | 4 102 | 13.3% | 17 425 | 56.5% | - | - | (100.0%) |
| Provincial Government | - | - | 38 | - | 22 | - | - | - | - | - | 61 | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 30 858 | 30 858 | 3 802 | 12.3% | 6 404 | 20.8% | 3 177 | 10.3% | 4 102 | 13.3% | 17 486 | 56.7% | - | - | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | 1 330 | - | - | - | - | - | - | - | 1 330 | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 30 858 | 30 858 | 5 132 | 16.6% | 6 404 | 20.8% | 3 177 | 10.3% | 4 102 | 13.3% | 18 816 | 61.0% | 557 | 75.3% | 636.1% |
| Governance and Administration | - | - | - | - | 22 | - | - | - | - | - | 22 | - | - | 113.9% | - |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | - | 167.7% | - |
| Budget & Treasury Office | - | - | - | - | 22 | - | - | - | - | - | 22 | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | 67.2% | - |
| Community and Public Safety | - | - | 1 031 | - | - | - | 191 | - | 787 | - | 2 010 | - | 557 | 23.3% | 41.3% |
| Community & Social Services | - | - | 1 031 | - | - | - | 191 | - | 787 | - | 2 010 | - | 557 | 44.4% | 41.3% |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 30 858 | 30 858 | 4 101 | 13.3% | 6 381 | 20.7% | 2 986 | 9.7% | 3 315 | 10.7% | 16 783 | 54.4% | - | 95.8% | (100.0%) |
| Planning and Development | - | - | 4 101 | - | 2 640 | - | - | - | - | - | 6 741 | - | - | - | - |
| Road Transport | 30 858 | 30 858 | - | - | 3 741 | 12.1% | 2 986 | 9.7% | 3 315 | 10.7% | 10 042 | 32.5% | - | 36.2% | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 103 836 | 103 836 | 41 385 | 39.9% | 36 447 | 35.1% | 35 707 | 34.4% | 10 803 | 10.4% | 124 341 | 119.7% | 6 779 | 93.7% | 59.4% |
| Ratepayers and other | 17 672 | 17 672 | 9 095 | 51.5% | 9 576 | 54.2% | 12 177 | 68.9% | 6 119 | 34.6% | 36 968 | 209.2% | 6 355 | 94.5% | (3.7%) |
| Government - operating | 55 305 | 55 305 | 24 096 | 43.6% | 16 254 | 29.4% | 12 191 | 22.0% | 3 603 | 6.5% | 56 144 | 101.5% | - | 93.8% | (100.0%) |
| Government - capital | 30 859 | 30 859 | 7 702 | 25.0% | 9 201 | 29.8% | 9 955 | 32.3% | - | - | 26 858 | 87.0% | 420 | 93.5% | (100.0%) |
| Interest | - | - | 492 | - | 1 416 | - | 1 383 | - | 1 081 | - | 4 372 | - | 4 | 17.8% | 25 396.1% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (71 798) | (71 798) | (22 940) | 32.0% | (15 257) | 21.2% | (13 346) | 18.6% | (17 475) | 24.3% | (69 018) | 96.1% | (15 019) | 115.7% | 16.4% |
| Suppliers and employees | (71 148) | (71 148) | (22 903) | 32.2% | (15 056) | 21.2% | (13 264) | 18.6% | (16 767) | 23.6% | (67 989) | 95.6% | (14 969) | 115.3% | 12.0% |
| Finance charges | (650) | (650) | (37) | 5.7% | (21) | 3.2% | (10) | 1.5% | (708) | 108.9% | (776) | 119.3% | (49) | 77.1% | 1 333.1% |
| Transfers and grants | - | - | - | - | (180) | - | (73) | - | - | - | (253) | - | - | 153.6% | - |
| Net Cash from/(used) Operating Activities | 32 038 | 32 038 | 18 445 | 57.6% | 21 190 | 66.1% | 22 361 | 69.8% | (6 672) | (20.8%) | 55 323 | 172.7% | (8 240) | 20.8% | (19.0%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 6 000 | 6 000 | 151 | 2.5% | - | - | 286 | 4.8% | - | - | 437 | 7.3% | 7 489 | 575.2% | (100.0%) |
| Proceeds on disposal of PPE | - | - | 151 | - | - | - | 286 | - | - | - | 437 | - | 1 155 | 97.0% | (100.0%) |
| Decrease in non-current debtors | 6 000 | 6 000 | - | - | - | - | - | - | - | - | - | - | 1 100 | - | (100.0%) |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | 5 234 | - | (100.0%) |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (30 859) | (30 859) | (2 792) | 9.0% | (6 381) | 20.7% | (3 574) | 11.6% | (2 610) | 8.5% | (15 357) | 49.8% | (1 535) | 83.8% | 70.0% |
| Capital assets | (30 859) | (30 859) | (2 792) | 9.0% | (6 381) | 20.7% | (3 574) | 11.6% | (2 610) | 8.5% | (15 357) | 49.8% | (1 535) | 83.8% | 70.0% |
| Net Cash from/(used) Investing Activities | (24 859) | (24 859) | (2 641) | 10.6% | (6 381) | 25.7% | (3 288) | 13.2% | (2 610) | 10.5% | (14 920) | 60.0% | 5 954 | (.5%) | (143.8%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 000) | (1 000) | (445) | 44.5% | - | - | - | - | - | - | (445) | 44.5% | (762) | 353.5% | (100.0%) |
| Repayment of borrowing | (1 000) | (1 000) | (445) | 44.5% | - | - | - | - | - | - | (445) | 44.5% | (762) | 353.5% | (100.0%) |
| Net Cash from/(used) Financing Activities | (1 000) | (1 000) | (445) | 44.5% | - | - | - | - | - | - | (445) | 44.5% | (762) | (589.2%) | (100.0%) |
| Net Increase/(Decrease) in cash held | 6 179 | 6 179 | 15 359 | 248.6% | 14 808 | 239.7% | 19 073 | 308.7% | (9 283) | (150.2%) | 39 958 | 646.7% | (3 048) | 71.5% | 204.6% |
| Cash/cash equivalents at the year begin: | (3 000) | (3 000) | (2 882) | 96.1% | 12 477 | (415.9%) | 27 285 | (909.5%) | 46 358 | (1 545.3%) | (2 882) | 96.1% | 165 | 150.4% | 27 964.0% |
| Cash/cash equivalents at the year end: | 3 179 | 3 179 | 12 477 | 392.5% | 27 285 | 858.3% | 46 358 | 1 458.3% | 37 076 | 1 166.3% | 37 076 | 1 166.3% | (2 882) | (5 441.9%) | (1 386.3%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 1 244 | 4.4% | 1 031 | 3.7% | 289 | 1.0% | 25 523 | 90.9% | 28 087 | 73.4% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 374 | 4.4% | 310 | 3.7% | 87 | 1.0% | 7 669 | 90.9% | 8 440 | 22.1% | - | - |
| Other | 77 | 4.4% | 63 | 3.7% | 18 | 1.0% | 1 570 | 90.9% | 1 728 | 4.5% | - | - |
| Total By Income Source | 1 695 | 4.4% | 1 404 | 3.7% | 394 | 1.0% | 34 762 | 90.9% | 38 255 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 47 | 2.5% | 45 | 2.4% | 47 | 2.4% | 1 771 | 92.7% | 1 910 | 5.0% | - | - |
| Business | 607 | 10.7% | 422 | 7.4% | 376 | 6.6% | 4 275 | 75.3% | 5 680 | 14.8% | - | - |
| Households | 881 | 2.9% | 900 | 3.0% | 809 | 2.7% | 27 527 | 91.4% | 30 117 | 78.7% | - | - |
| Other | 160 | 29.2% | 36 | 6.6% | (838) | (152.9%) | 1 190 | 217.2% | 548 | 1.4% | - | - |
| Total By Customer Group | 1 695 | 4.4% | 1 404 | 3.7% | 394 | 1.0% | 34 762 | 90.9% | 38 255 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 526 | 14.4% | 56 | 1.5% | 444 | 12.2% | 2 616 | 71.8% | 3 642 | 75.5% |
| Auditor-General | - | - | - | - | - | - | 1 183 | 100.0% | 1 183 | 24.5% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 526 | 10.9% | 56 | 1.2% | 444 | 9.2% | 3 799 | 78.7% | 4 825 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr S R Ntuli | 035 550 0069/50 |
| Financial Manager | Tumelo Ratua(Acting) | 035 550 6428 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMKHANYAKUDE (DC27)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 251 312 | 292 226 | 81 518 | 32.4% | 57 124 | 22.7% | 62 700 | 21.5% | 34 155 | 11.7% | 235 497 | 80.6% | 24 804 | 125.0% | 37.7% |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | 236 | 109.6% | (100.0%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | 107 | 143.1% | (100.0%) |
| Service charges - electricity revenue | 6 255 | 2 582 | 998 | 16.0% | 293 | 4.7% | 715 | 27.7% | 1 174 | 45.5% | 3 181 | 123.2% | 1 161 | 92.9% | 1.1% |
| Service charges - water revenue | 39 332 | 16 864 | 2 669 | 6.8% | 5 | - | 2 688 | 15.9% | 11 660 | 69.1% | 17 022 | 100.9% | - | - | (100.0%) |
| Service charges - sanitation revenue | 2 639 | 172 | 86 | 3.3% | - | - | (33) | (19.3%) | 240 | 139.8% | 293 | 170.5% | 8 616 | 3 207.5% | (97.2%) |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 42 | 147 | 4 | 9.5% | - | - | - | - | 20 | 13.3% | 24 | 16.0% | 47 | 1 578.1% | (58.3%) |
| Interest earned - external investments | 2 300 | 5 143 | 1 563 | 67.9% | 1 072 | 46.6% | 2 242 | 43.6% | 2 869 | 55.8% | 7 746 | 150.6% | 5 332 | 462.0% | (46.2%) |
| Interest earned - outstanding debtors | 3 765 | - | 256 | 6.8% | - | - | - | - | - | - | 256 | - | 1 349 | 129.7% | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 195 360 | 205 100 | 75 011 | 38.4% | 55 456 | 28.4% | 51 465 | 25.1% | 252 | .1% | 182 184 | 88.8% | 7 612 | 127.6% | (96.7%) |
| Other own revenue | 1 619 | 62 218 | 932 | 57.6% | 298 | 18.4% | 5 623 | 9.0% | 17 940 | 28.8% | 24 793 | 39.8% | 344 | 46.9% | 5 112.7% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 251 312 | 292 224 | 47 676 | 19.0% | 38 676 | 15.4% | 29 543 | 10.1% | 42 492 | 14.5% | 158 387 | 54.2% | 50 360 | 65.4% | (15.6%) |
| Employee related costs | 72 427 | 87 656 | 15 341 | 21.2% | 20 457 | 28.2% | 11 982 | 13.7% | 18 273 | 20.8% | 66 053 | 75.4% | 14 920 | 99.0% | 22.5% |
| Remuneration of councillors | 4 966 | 5 239 | 1 444 | 29.1% | 1 628 | 32.8% | 1 339 | 25.6% | 1 314 | 25.1% | 5 725 | 109.3% | 926 | 83.9% | 42.0% |
| Debt impairment | 23 254 | 23 254 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 2 408 | 30 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 1 771 | 843 | 410 | 23.2% | 6 | .3% | 5 | .5% | (0) | - | 421 | 49.9% | - | 1.2% | (100.0%) |
| Bulk purchases | 53 637 | 25 754 | 5 875 | 11.0% | 4 668 | 8.7% | 1 272 | 4.9% | - | - | 11 815 | 45.9% | 13 851 | 47.4% | (100.0%) |
| Other Materials | 9 684 | 17 072 | 3 944 | 40.7% | 2 372 | 24.5% | 6 349 | 37.2% | 8 964 | 52.5% | 21 628 | 126.7% | 3 077 | 89.0% | 191.3% |
| Contracted services | 2 800 | 6 155 | 1 529 | 54.6% | 1 218 | 43.5% | 1 672 | 27.2% | 955 | 15.5% | 5 374 | 87.3% | 565 | 141.0% | 69.2% |
| Transfers and grants | - | - | 5 014 | - | 930 | - | 590 | - | 734 | - | 7 268 | - | 260 | 3.0% | 181.7% |
| Other expenditure | 80 365 | 96 251 | 14 119 | 17.6% | 7 397 | 9.2% | 6 334 | 6.6% | 12 253 | 12.7% | 40 103 | 41.7% | 16 761 | 87.1% | (26.9%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (0) | 2 | 33 842 | | 18 449 | | 33 157 | | (8 337) | | 77 110 | | (25 556) | | |
| Transfers recognised - capital | 215 490 | 299 792 | - | - | 33 411 | 15.5% | 43 398 | 14.5% | 29 980 | 10.0% | 106 788 | 35.6% | 176 331 | 94.3% | (83.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | 67 541 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 215 490 | 367 335 | 33 842 | | 51 859 | | 76 554 | | 21 643 | | 183 898 | | 150 775 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 215 490 | 367 335 | 33 842 | | 51 859 | | 76 554 | | 21 643 | | 183 898 | | 150 775 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 215 490 | 367 335 | 33 842 | | 51 859 | | 76 554 | | 21 643 | | 183 898 | | 150 775 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 215 490 | 367 335 | 33 842 | | 51 859 | | 76 554 | | 21 643 | | 183 898 | | 150 775 | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 215 490 | 299 792 | 21 955 | 10.2% | 68 114 | 31.6% | 48 780 | 16.3% | 101 089 | 33.7% | 239 938 | 80.0% | 177 048 | 91.5% | (42.9%) |
| National Government | 215 490 | 215 490 | 21 955 | 10.2% | 68 114 | 31.6% | 48 780 | 22.6% | 101 089 | 46.9% | 239 938 | 111.3% | 177 048 | 105.3% | (42.9%) |
| Provincial Government | - | 14 127 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | 70 175 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 215 490 | 299 792 | 21 955 | 10.2% | 68 114 | 31.6% | 48 780 | 16.3% | 101 089 | 33.7% | 239 938 | 80.0% | 177 048 | 91.5% | (42.9%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 215 490 | 299 792 | 21 955 | 10.2% | 68 114 | 31.6% | 48 780 | 16.3% | 101 089 | 33.7% | 239 938 | 80.0% | 177 048 | 91.5% | (42.9%) |
| Governance and Administration | - | 4 170 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Executive & Council | - | 50 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | - | 1 750 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | 2 370 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | 1 100 | - | - | - | - | - | - | 850 | 77.2% | 850 | 77.2% | - | - | (100.0%) |
| Community & Social Services | - | 1 100 | - | - | - | - | - | - | 850 | 77.2% | 850 | 77.2% | - | - | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | 37 225 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | - | 37 225 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 175 286 | 257 297 | 21 955 | 12.5% | 68 114 | 38.9% | 48 780 | 19.0% | 100 239 | 39.0% | 239 088 | 92.9% | 177 048 | 91.8% | (43.4%) |
| Electricity | - | 14 127 | - | - | - | - | - | - | - | - | - | - | - | 1.9% | - |
| Water | 175 286 | 202 966 | 21 955 | 12.5% | 66 430 | 37.9% | 41 064 | 20.2% | 79 399 | 39.1% | 208 849 | 102.9% | - | - | (100.0%) |
| Waste Water Management | - | - | - | - | 1 684 | - | 7 716 | - | 20 839 | - | 30 239 | - | 177 048 | 105.0% | (88.2%) |
| Waste Management | - | 40 204 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 40 204 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 535 710 | 575 093 | 558 611 | 104.3% | 254 384 | 47.5% | 262 457 | 45.6% | 292 848 | 50.9% | 1 368 301 | 237.9% | 302 351 | 235.7% | (3.1%) |
| Ratepayers and other | 30 925 | 43 598 | 379 209 | 1 226.2% | 108 493 | 350.8% | 153 454 | 352.0% | 290 240 | 665.7% | 931 397 | 2 136.3% | 267 351 | - | 8.6% |
| Government - operating | 181 834 | 191 574 | 83 919 | 46.2% | 60 652 | 33.4% | 58 223 | 30.4% | - | - | 202 794 | 105.9% | 35 000 | 720.0% | (100.0%) |
| Government - capital | 320 651 | 334 778 | 93 887 | 29.3% | 84 231 | 26.3% | 48 737 | 14.6% | - | - | 226 855 | 67.8% | - | 133.0% | - |
| Interest | 2 300 | 5 143 | 1 596 | 69.4% | 1 008 | 43.8% | 2 043 | 39.7% | 2 607 | 50.7% | 7 255 | 141.1% | - | .3% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (117 373) | (129 334) | (322 695) | 274.9% | (172 597) | 147.0% | (293 466) | 226.9% | (470 812) | 364.0% | (1 259 570) | 973.9% | (346 118) | 353.8% | 36.0% |
| Suppliers and employees | (117 373) | (130 177) | (322 695) | 274.9% | (172 597) | 147.0% | (293 466) | 225.4% | (470 812) | 361.7% | (1 259 570) | 967.6% | (346 118) | 360.0% | 36.0% |
| Finance charges | - | 843 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 418 337 | 445 759 | 235 916 | 56.4% | 81 788 | 19.6% | (31 008) | (7.0%) | (177 964) | (39.9%) | 108 731 | 24.4% | (43 767) | 120.7% | 306.6% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | (84 455) | - | - | - | - | - | - | - | - | - | - | - | (458 333.3%) | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | (84 455) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (320 651) | (327 021) | (33 741) | 10.5% | (64 750) | 20.2% | (49 697) | 15.2% | (93 350) | 28.5% | (241 539) | 73.9% | (34 959) | - | 167.0% |
| Capital assets | (320 651) | (327 021) | (33 741) | 10.5% | (64 750) | 20.2% | (49 697) | 15.2% | (93 350) | 28.5% | (241 539) | 73.9% | (34 959) | - | 167.0% |
| Net Cash from/(used) Investing Activities | (320 651) | (411 476) | (33 741) | 10.5% | (64 750) | 20.2% | (49 697) | 12.1% | (93 350) | 22.7% | (241 539) | 58.7% | (34 959) | (761 838.1%) | 167.0% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 17 | 42 | 22 | 130.7% | 18 | 103.9% | 13 | 31.2% | 128 | 304.4% | 181 | 429.9% | 9 | (557.3%) | 1 374.5% |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 17 | 42 | 22 | 130.7% | 18 | 103.9% | 13 | 31.2% | 128 | 304.4% | 181 | 429.9% | 9 | 9.2% | 1 374.5% |
| Payments | (1 700) | (4 200) | - | - | - | - | - | - | (1 627) | 38.7% | (1 627) | 38.7% | - | 56.5% | (100.0%) |
| Repayment of borrowing | (1 700) | (4 200) | - | - | - | - | - | - | (1 627) | 38.7% | (1 627) | 38.7% | - | 56.5% | (100.0%) |
| Net Cash from/(used) Financing Activities | (1 683) | (4 158) | 22 | (1.3%) | 18 | (1.0%) | 13 | (.3%) | (1 499) | 36.1% | (1 447) | 34.8% | 9 | 127.0% | (17 394.3%) |
| Net Increase/(Decrease) in cash held | 96 003 | 30 125 | 202 197 | 210.6% | 17 055 | 17.8% | (80 692) | (267.9%) | (272 814) | (905.6%) | (134 254) | (445.7%) | (78 718) | 24.3% | 246.6% |
| Cash/cash equivalents at the year begin: | 194 185 | 271 689 | 77 412 | 39.9% | 279 609 | 144.0% | 296 664 | 109.2% | 215 972 | 79.5% | 77 412 | 28.5% | 129 220 | 100.0% | 67.1% |
| Cash/cash equivalents at the year end: | 290 188 | 301 814 | 279 609 | 96.4% | 296 664 | 102.2% | 215 972 | 71.6% | (56 842) | (18.8%) | (56 842) | (18.8%) | 50 503 | 26.0% | (212.6%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 12 214 | 8.8% | 2 589 | 1.9% | 2 255 | 1.6% | 121 942 | 87.7% | 139 001 | 92.7% | - | - |
| Electricity | 760 | 28.0% | 76 | 2.8% | 76 | 2.8% | 1 802 | 66.4% | 2 715 | 1.8% | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | 531 | 6.4% | 75 | .9% | 64 | .8% | 7 612 | 91.9% | 8 282 | 5.5% | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 13 505 | 9.0% | 2 740 | 1.8% | 2 395 | 1.6% | 131 357 | 87.6% | 149 997 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 1 589 | 30.9% | 384 | 7.5% | 326 | 6.3% | 2 850 | 55.3% | 5 149 | 3.4% | - | - |
| Business | 2 632 | 12.0% | 564 | 2.6% | 432 | 2.0% | 18 345 | 83.5% | 21 972 | 14.6% | - | - |
| Households | 7 834 | 6.7% | 1 673 | 1.4% | 1 496 | 1.3% | 106 611 | 90.6% | 117 615 | 78.4% | - | - |
| Other | 1 450 | 27.6% | 119 | 2.3% | 141 | 2.7% | 3 551 | 67.5% | 5 261 | 3.5% | - | - |
| Total By Customer Group | 13 505 | 9.0% | 2 740 | 1.8% | 2 395 | 1.6% | 131 357 | 87.6% | 149 997 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Kogan M Moodley | 035 573 8623 |
| Financial Manager | Thulane Mabika(Acting) | 035 573 8622 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MFOLOZI (KZN281)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Operating Revenue** | 55 859 | 55 859 | 22 784 | 40.8% | 17 479 | 31.3% | 12 799 | 22.9% | 1 863 | 3.3% | 54 925 | 98.3% | 1 722 | 113.1% | 8.2% |
| Property rates | 4 735 | 4 735 | 1 486 | 31.4% | 1 426 | 30.1% | 1 426 | 30.1% | 1 426 | 30.1% | 5 764 | 121.7% | 1 517 | 135.8% | (6.0%) |
| Property rates - penalties and collection charges | 120 | 120 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 247 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | 247 | 66 | - | 66 | - | 66 | 26.5% | 66 | 26.5% | 263 | 106.1% | 62 | 107.7% | 5.7% |
| Rental of facilities and equipment | 90 | 90 | 15 | 17.2% | 15 | 17.2% | 11 | 12.6% | 17 | 18.9% | 59 | 66.0% | 21 | 120.9% | (17.5%) |
| Interest earned - external investments | 225 | 225 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | 90 | - | 113 | - | 119 | - | 127 | - | 449 | - | 95 | - | 34.2% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 1 000 | 1 000 | 22 | 2.2% | 9 | .9% | 12 | 1.2% | 16 | 1.6% | 60 | 6.0% | 20 | 3.0% | (18.3%) |
| Licences and permits | - | - | - | - | - | - | - | - | 74 | - | 74 | - | - | - | (100.0%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 49 116 | 49 116 | 19 580 | 39.9% | 13 382 | 27.2% | 10 848 | 22.1% | - | - | 43 810 | 89.2% | - | 108.5% | - |
| Other own revenue | 326 | 326 | 1 524 | 468.3% | 2 468 | 758.2% | 316 | 97.2% | 137 | 42.2% | 4 446 | 1 365.9% | 8 | 760.8% | 1 589.4% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | 50 371 | 73 798 | 21 031 | 41.8% | 19 157 | 38.0% | 17 651 | 23.9% | 16 572 | 22.5% | 74 411 | 100.8% | 13 331 | 163.1% | 24.3% |
| Employee related costs | 18 682 | 19 536 | 4 615 | 24.7% | 5 312 | 28.4% | 4 653 | 23.8% | 4 738 | 24.3% | 19 318 | 98.9% | 4 496 | 120.3% | 5.4% |
| Remuneration of councillors | 6 397 | 6 397 | 1 072 | 16.8% | 1 072 | 16.8% | 1 212 | 18.9% | 1 150 | 18.0% | 4 506 | 70.4% | 1 072 | 72.0% | 7.2% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 2 000 | 2 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | 70 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 860 | 860 | 2 309 | 268.4% | 311 | 36.1% | 233 | 27.1% | 204 | 23.7% | 3 056 | 355.4% | 370 | 689.5% | (44.9%) |
| Transfers and grants | 300 | 300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 22 132 | 44 635 | 13 035 | 58.9% | 12 462 | 56.3% | 11 554 | 25.9% | 10 480 | 23.5% | 47 531 | 106.5% | 7 393 | 222.4% | 41.8% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | 5 488 | (17 939) | 1 753 | | (1 678) | | (4 853) | | (14 708) | | (19 486) | | (11 609) | | |
| Transfers recognised - capital | 17 558 | 17 558 | 4 270 | 24.3% | 12 357 | 70.4% | 5 708 | 32.5% | - | - | 22 335 | 127.2% | - | 100.0% | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | (20 958) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | 2 088 | (381) | 6 023 | | 10 679 | | 855 | | (14 708) | | 2 849 | | (11 609) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after taxation** | 2 088 | (381) | 6 023 | | 10 679 | | 855 | | (14 708) | | 2 849 | | (11 609) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | 2 088 | (381) | 6 023 | | 10 679 | | 855 | | (14 708) | | 2 849 | | (11 609) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | 2 088 | (381) | 6 023 | | 10 679 | | 855 | | (14 708) | | 2 849 | | (11 609) | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Source of Finance** | 20 958 | 20 958 | 823 | 3.9% | 1 770 | 8.4% | 1 247 | 6.0% | 5 381 | 25.7% | 9 221 | 44.0% | - | 3.6% | (100.0%) |
| National Government | 17 558 | 17 558 | 823 | 4.7% | 1 770 | 10.1% | 661 | 3.8% | 5 381 | 30.6% | 8 634 | 49.2% | - | 3.6% | (100.0%) |
| Provincial Government | - | - | - | - | - | - | 560 | - | - | - | 560 | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 17 558 | 17 558 | 823 | 4.7% | 1 770 | 10.1% | 1 220 | 7.0% | 5 381 | 30.6% | 9 194 | 52.4% | - | 3.6% | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 3 400 | - | - | - | - | - | 27 | - | - | - | 27 | - | - | - | - |
| Public contributions and donations | - | 3 400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Capital Expenditure Standard Classification** | 20 958 | 20 958 | 823 | 3.9% | 1 770 | 8.4% | 1 247 | 6.0% | 5 381 | 25.7% | 9 221 | 44.0% | 510 | 5.9% | 955.4% |
| Governance and Administration | 5 400 | 3 400 | 823 | 15.2% | 1 770 | 32.8% | 1 247 | 36.7% | 5 381 | 158.3% | 9 221 | 271.2% | 510 | 5.9% | 955.4% |
| Executive & Council | - | - | 823 | - | 1 770 | - | 1 247 | - | 5 381 | - | 9 221 | - | 510 | 5.9% | 955.4% |
| Budget & Treasury Office | 3 400 | 3 400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | 2 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | 17 558 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | - | 17 558 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 15 558 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning and Development | 15 558 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 73 417 | 73 417 | 27 774 | 37.8% | 29 278 | 39.9% | 19 157 | 26.1% | 1 445 | 2.0% | 77 654 | 105.8% | 11 975 | 130.6% | (87.9%) |
| Ratepayers and other | 6 518 | 6 518 | 3 924 | 60.2% | 3 539 | 54.3% | 1 555 | 23.9% | 1 445 | 22.2% | 10 463 | 160.5% | 3 975 | 141.9% | (63.6%) |
| Government - operating | 49 116 | 49 116 | 19 580 | 39.9% | 13 382 | 27.2% | 11 894 | 24.2% | - | - | 44 856 | 91.3% | - | 110.4% | - |
| Government - capital | 17 558 | 17 558 | 4 270 | 24.3% | 12 357 | 70.4% | 5 708 | 32.5% | - | - | 22 335 | 127.2% | 8 000 | 182.9% | (100.0%) |
| Interest | 225 | 225 | - | - | - | - | - | - | - | - | - | - | - | 47.7% | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (50 371) | (53 771) | (26 935) | 53.5% | (28 139) | 55.9% | (20 482) | 38.1% | (21 794) | 40.5% | (97 350) | 181.0% | (21 886) | 193.8% | (.4%) |
| Suppliers and employees | (50 071) | (53 471) | (26 935) | 53.8% | (28 139) | 56.2% | (20 482) | 38.3% | (21 794) | 40.8% | (97 350) | 182.1% | (21 886) | 194.8% | (.4%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (300) | (300) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 23 046 | 19 646 | 839 | 3.6% | 1 139 | 4.9% | (1 325) | (6.7%) | (20 349) | (103.6%) | (19 696) | (100.3%) | (9 912) | (20.3%) | 105.3% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | 5 800 | - | 5 200 | - | 9 326 | - | 20 326 | - | - | - | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | 5 800 | - | 5 200 | - | 9 326 | - | 20 326 | - | - | - | (100.0%) |
| Payments | (20 958) | (17 558) | - | - | - | - | - | - | - | - | - | - | - | 51.7% | - |
| Capital assets | (20 958) | (17 558) | - | - | - | - | - | - | - | - | - | - | - | 51.7% | - |
| Net Cash from/(used) Investing Activities | (20 958) | (17 558) | - | - | 5 800 | (27.7%) | 5 200 | (29.6%) | 9 326 | (53.1%) | 20 326 | (115.8%) | - | (26.8%) | (100.0%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 2 088 | 2 088 | 839 | 40.2% | 6 939 | 332.3% | 3 875 | 185.6% | (11 023) | (528.0%) | 629 | 30.1% | (9 912) | 5.4% | 11.2% |
| Cash/cash equivalents at the year begin: | - | - | 208 | - | 1 046 | - | 7 985 | - | 11 861 | - | 208 | - | 10 119 | - | 17.2% |
| Cash/cash equivalents at the year end: | 2 088 | 2 088 | 1 046 | 50.1% | 7 985 | 382.4% | 11 861 | 568.1% | 837 | 40.1% | 837 | 40.1% | 208 | 5.6% | 302.9% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 466 | 8.5% | 390 | 7.1% | 266 | 4.9% | 4 354 | 79.5% | 5 477 | 93.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 35 | 8.5% | 29 | 7.1% | 20 | 4.9% | 328 | 79.5% | 412 | 7.0% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 501 | 8.5% | 420 | 7.1% | 286 | 4.9% | 4 682 | 79.5% | 5 889 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 15 | 8.5% | 13 | 7.1% | 9 | 4.9% | 140 | 79.5% | 177 | 3.0% | - | - |
| Business | 296 | 8.5% | 248 | 7.1% | 169 | 4.9% | 2 762 | 79.5% | 3 474 | 59.0% | - | - |
| Households | 125 | 8.5% | 105 | 7.1% | 71 | 4.9% | 1 171 | 79.5% | 1 472 | 25.0% | - | - |
| Other | 65 | 8.5% | 55 | 7.1% | 37 | 4.9% | 609 | 79.5% | 766 | 13.0% | - | - |
| Total By Customer Group | 501 | 8.5% | 420 | 7.1% | 286 | 4.9% | 4 682 | 79.5% | 5 889 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 314 | 100.0% | - | - | - | - | - | - | 314 | 9.3% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | 80 | 57.2% | - | - | 60 | 42.8% | - | - | 140 | 4.1% |
| Other | 1 778 | 60.4% | 904 | 30.7% | 247 | 8.4% | 13 | .4% | 2 942 | 86.6% |
| Total | 2 172 | 64.0% | 904 | 26.6% | 307 | 9.0% | 13 | .4% | 3 396 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | M Lubbe | 035 580 1421 |
| Financial Manager | C N Ngema | 035 580 1421 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMHLATHUZE (KZN282)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 1 838 068 | 1 876 526 | 571 924 | 31.1% | 474 016 | 25.8% | 411 757 | 21.9% | 446 360 | 23.8% | 1 904 058 | 101.5% | 451 597 | 102.8% | (1.2%) |
| Property rates | 231 260 | 238 260 | 76 562 | 33.1% | 61 078 | 26.4% | 74 457 | 31.3% | 60 153 | 25.2% | 272 251 | 114.3% | 48 693 | 101.2% | 23.5% |
| Property rates - penalties and collection charges | - | - | - | - | 97 949 | - | 341 | - | - | - | 98 290 | - | - | - | - |
| Service charges - electricity revenue | 1 077 000 | 1 098 950 | 366 343 | 34.0% | 185 459 | 17.2% | 213 733 | 19.4% | 246 716 | 22.5% | 1 012 252 | 92.1% | 271 831 | 106.4% | (9.2%) |
| Service charges - water revenue | 159 445 | 150 793 | 38 419 | 24.1% | 27 663 | 17.3% | 27 077 | 18.0% | 37 816 | 25.1% | 130 976 | 86.9% | 30 315 | 96.8% | 24.7% |
| Service charges - sanitation revenue | 69 300 | 70 061 | 17 473 | 25.2% | 18 067 | 26.1% | 17 902 | 25.6% | 18 139 | 25.9% | 71 580 | 102.2% | 16 725 | 99.4% | 8.5% |
| Service charges - refuse revenue | 51 300 | 52 350 | 8 743 | 17.0% | 13 178 | 25.7% | 13 264 | 25.3% | 13 235 | 25.3% | 48 420 | 92.5% | 11 594 | 101.4% | 14.2% |
| Service charges - other | 14 084 | 8 004 | 4 481 | 31.8% | 2 773 | 19.7% | 2 058 | 25.7% | 5 304 | 66.3% | 14 615 | 182.6% | 1 858 | 64.5% | 185.4% |
| Rental of facilities and equipment | 6 130 | 15 204 | 5 908 | 96.4% | 3 952 | 64.5% | 3 617 | 23.8% | 3 474 | 22.8% | 16 951 | 111.5% | 3 240 | 105.5% | 7.2% |
| Interest earned - external investments | 1 648 | 3 954 | 684 | 41.5% | 1 455 | 88.3% | 1 400 | 35.4% | 5 000 | 126.4% | 8 538 | 215.9% | 994 | 169.4% | 403.1% |
| Interest earned - outstanding debtors | 1 317 | 1 601 | 439 | 33.3% | 437 | 33.2% | 415 | 25.9% | 335 | 20.9% | 1 626 | 101.6% | 472 | 117.8% | (29.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 2 052 | 11 412 | 2 730 | 133.0% | 2 830 | 137.9% | 2 209 | 19.4% | 2 644 | 23.2% | 10 412 | 91.2% | 825 | 146.4% | 220.5% |
| Licences and permits | 1 686 | 1 883 | 475 | 28.2% | 486 | 28.8% | 458 | 24.3% | 513 | 27.2% | 1 933 | 102.6% | 469 | 111.7% | 9.3% |
| Agency services | 5 300 | 5 800 | 1 489 | 28.1% | 1 374 | 25.9% | 1 551 | 26.7% | 1 680 | 29.0% | 6 093 | 105.1% | 1 579 | 112.0% | 6.4% |
| Transfers recognised - operational | 204 891 | 204 991 | 47 703 | 23.3% | 47 552 | 23.2% | 45 246 | 22.1% | 54 828 | 26.7% | 195 329 | 95.3% | 43 412 | 95.9% | 26.3% |
| Other own revenue | 12 655 | 13 263 | 477 | 3.8% | 9 587 | 75.8% | 8 029 | 60.5% | (3 477) | (26.2%) | 14 615 | 110.2% | 19 590 | 96.7% | (117.7%) |
| Gains on disposal of PPE | - | - | - | - | 175 | - | - | - | - | - | 175 | - | 0 | - | (100.0%) |
| Operating Expenditure | 1 812 294 | 2 057 308 | 563 743 | 31.1% | 503 616 | 27.8% | 461 036 | 22.4% | 529 660 | 25.7% | 2 058 054 | 100.0% | 517 956 | 114.2% | 2.3% |
| Employee related costs | 451 428 | 449 751 | 104 323 | 23.1% | 111 791 | 24.8% | 108 826 | 24.2% | 113 944 | 25.3% | 438 884 | 97.6% | 97 392 | 95.9% | 17.0% |
| Remuneration of councillors | 19 388 | 19 388 | 3 970 | 20.5% | 3 938 | 20.3% | 4 939 | 25.5% | 2 869 | 14.8% | 15 716 | 81.1% | 3 966 | 95.8% | (27.7%) |
| Debt impairment | 2 500 | 2 500 | 147 | 5.9% | - | - | - | - | - | - | 147 | 5.9% | - | - | - |
| Depreciation and asset impairment | 106 218 | 292 218 | 73 054 | 68.8% | 73 054 | 68.8% | 73 054 | 25.0% | 73 026 | 25.0% | 292 189 | 100.0% | 75 161 | 314.0% | (2.8%) |
| Finance charges | 82 441 | 82 441 | 20 610 | 25.0% | 20 610 | 25.0% | 20 610 | 25.0% | 20 681 | 25.1% | 82 511 | 100.1% | 22 674 | 101.1% | (8.8%) |
| Bulk purchases | 892 886 | 914 223 | 304 456 | 34.1% | 228 329 | 25.6% | 186 672 | 20.4% | 216 610 | 23.7% | 936 067 | 102.4% | 230 351 | 107.0% | (6.0%) |
| Other Materials | 35 396 | 34 560 | 5 053 | 14.3% | 5 691 | 16.1% | 6 471 | 18.7% | 11 877 | 34.4% | 29 091 | 84.2% | 14 590 | 133.5% | (18.6%) |
| Contracted services | 116 025 | 121 936 | 23 445 | 20.2% | 29 600 | 25.5% | 29 874 | 24.5% | 42 921 | 35.2% | 125 840 | 103.2% | 21 253 | 74.2% | 101.9% |
| Transfers and grants | 8 132 | 10 258 | 1 465 | 18.0% | 1 617 | 19.9% | 1 743 | 17.0% | 2 263 | 22.1% | 7 087 | 69.1% | 1 248 | 88.1% | 81.2% |
| Other expenditure | 97 881 | 130 034 | 27 220 | 27.8% | 28 985 | 29.6% | 28 846 | 22.2% | 45 471 | 35.0% | 130 522 | 100.4% | 51 321 | 110.9% | (11.4%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 25 774 | (180 782) | 8 182 | | (29 600) | | (49 278) | | (83 300) | | (153 997) | | (66 359) | | |
| Transfers recognised - capital | 101 544 | 109 444 | - | - | - | - | - | - | 37 159 | 34.0% | 37 159 | 34.0% | - | .2% | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 127 317 | (71 339) | 8 182 | | (29 600) | | (49 278) | | (46 140) | | (116 837) | | (66 359) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 127 317 | (71 339) | 8 182 | | (29 600) | | (49 278) | | (46 140) | | (116 837) | | (66 359) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 127 317 | (71 339) | 8 182 | | (29 600) | | (49 278) | | (46 140) | | (116 837) | | (66 359) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 127 317 | (71 339) | 8 182 | | (29 600) | | (49 278) | | (46 140) | | (116 837) | | (66 359) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 206 483 | 233 547 | 15 938 | 7.7% | 30 824 | 14.9% | 15 446 | 6.6% | 48 682 | 20.8% | 110 891 | 47.5% | 24 162 | 44.5% | 101.5% |
| National Government | 92 619 | 63 842 | 6 493 | 7.0% | 20 798 | 22.5% | 2 254 | 3.5% | 17 671 | 27.7% | 47 215 | 74.0% | 4 116 | 19.7% | 329.3% |
| Provincial Government | 8 925 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 101 544 | 63 842 | 6 493 | 6.4% | 20 798 | 20.5% | 2 254 | 3.5% | 17 671 | 27.7% | 47 215 | 74.0% | 4 116 | 19.7% | 329.3% |
| Borrowing | 58 372 | 55 093 | 6 917 | 11.9% | 6 009 | 10.3% | 3 511 | 6.4% | 9 933 | 18.0% | 26 370 | 47.9% | 15 659 | 39.9% | (36.6%) |
| Internally generated funds | 46 568 | 67 381 | 1 628 | 3.5% | 3 204 | 6.9% | 8 923 | 13.2% | 19 021 | 28.2% | 32 775 | 48.6% | 5 793 | 114.5% | 228.3% |
| Public contributions and donations | - | 47 232 | 900 | - | 814 | - | 759 | 1.6% | 2 058 | 4.4% | 4 531 | 9.6% | (1 407) | 308.3% | (246.3%) |
| Capital Expenditure Standard Classification | 206 483 | 233 547 | 15 938 | 7.7% | 30 824 | 14.9% | 15 446 | 6.6% | 48 682 | 20.8% | 110 891 | 47.5% | 24 162 | 44.5% | 101.5% |
| Governance and Administration | 23 892 | 29 206 | 4 442 | 18.6% | 1 911 | 8.0% | 7 785 | 26.7% | 5 730 | 19.6% | 19 869 | 68.0% | 10 203 | 60.3% | (43.8%) |
| Executive & Council | - | 202 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 409 | 2 202 | - | - | 15 | 3.7% | 30 | 1.4% | 77 | 3.5% | 122 | 5.6% | 7 | - | 1 019.7% |
| Corporate Services | 23 483 | 26 802 | 4 442 | 18.9% | 1 895 | 8.1% | 7 756 | 28.9% | 5 653 | 21.1% | 19 746 | 73.7% | 10 197 | 60.3% | (44.6%) |
| Community and Public Safety | 24 959 | 33 359 | 804 | 3.2% | 3 515 | 14.1% | 3 443 | 10.3% | 8 390 | 25.2% | 16 152 | 48.4% | 1 163 | 7.4% | 621.6% |
| Community & Social Services | 6 599 | 11 116 | 99 | 1.5% | 433 | 6.6% | 956 | 8.6% | 3 019 | 27.2% | 4 508 | 40.6% | 142 | 54.8% | 2 029.9% |
| Sport And Recreation | 4 199 | 7 564 | 87 | 2.1% | 488 | 11.6% | 658 | 8.7% | 1 020 | 13.5% | 2 253 | 29.8% | 556 | 25.2% | 83.5% |
| Public Safety | 4 916 | 5 491 | 259 | 5.3% | 1 281 | 26.1% | 792 | 14.4% | 691 | 12.6% | 3 023 | 55.1% | 85 | 6.1% | 712.2% |
| Housing | 8 925 | 8 925 | 359 | 4.0% | 1 186 | 13.3% | 1 017 | 11.4% | 3 556 | 39.8% | 6 118 | 68.6% | 369 | 3.5% | 862.6% |
| Health | 320 | 263 | - | - | 127 | 39.8% | 19 | 7.2% | 104 | 39.5% | 250 | 95.0% | 10 | - | 904.8% |
| Economic and Environmental Services | 23 232 | 27 617 | 1 700 | 7.3% | 659 | 2.8% | 811 | 2.9% | 2 961 | 10.7% | 6 131 | 22.2% | 34 | 13.9% | 8 491.8% |
| Planning and Development | 72 | 136 | - | - | 47 | 64.8% | 16 | 12.0% | 59 | 43.1% | 122 | 89.3% | 31 | 1 396.4% | 88.7% |
| Road Transport | 23 160 | 27 480 | 1 700 | 7.3% | 612 | 2.6% | 795 | 2.9% | 2 902 | 10.6% | 6 009 | 21.9% | 3 | 13.7% | 86 539.4% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 134 400 | 143 366 | 8 992 | 6.7% | 24 740 | 18.4% | 3 407 | 2.4% | 31 601 | 22.0% | 68 740 | 47.9% | 12 761 | 54.2% | 147.6% |
| Electricity | 23 179 | 45 655 | 900 | 3.9% | 5 192 | 22.4% | 1 278 | 2.8% | 12 313 | 27.0% | 19 683 | 43.1% | 622 | 59.2% | 1 878.8% |
| Water | 41 016 | 53 415 | 645 | 1.6% | 4 522 | 11.0% | 802 | 1.5% | 5 561 | 10.4% | 11 530 | 21.6% | 304 | 15.3% | 1 732.3% |
| Waste Water Management | 68 986 | 43 225 | 7 447 | 10.8% | 15 026 | 21.8% | 1 327 | 3.1% | 13 564 | 31.4% | 37 364 | 86.4% | 11 835 | 65.5% | 14.6% |
| Waste Management | 1 220 | 1 070 | - | - | - | - | - | - | 163 | 15.2% | 163 | 15.2% | - | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 1 933 654 | 2 070 242 | 643 916 | 33.3% | 514 624 | 26.6% | 497 508 | 24.0% | 379 866 | 18.3% | 2 035 914 | 98.3% | 423 698 | 101.7% | (10.3%) |
| Ratepayers and other | 1 624 254 | 1 770 262 | 521 521 | 32.1% | 434 020 | 26.7% | 379 543 | 21.4% | 374 459 | 21.2% | 1 709 543 | 96.6% | 407 381 | 103.0% | (8.1%) |
| Government - operating | 204 891 | 199 140 | 81 089 | 39.6% | 61 682 | 30.1% | 49 596 | 24.9% | - | - | 192 367 | 96.6% | 262 | 93.3% | (100.0%) |
| Government - capital | 101 544 | 95 755 | 40 098 | 39.5% | 17 064 | 16.8% | 66 819 | 69.8% | - | - | 123 981 | 129.5% | 14 530 | 95.9% | (100.0%) |
| Interest | 2 965 | 5 085 | 1 208 | 40.7% | 1 858 | 62.7% | 1 550 | 30.5% | 5 407 | 106.3% | 10 023 | 197.1% | 1 525 | 139.2% | 254.6% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 697 200) | (2 516 094) | (790 959) | 46.6% | (684 062) | 40.3% | (765 920) | 30.4% | (417 350) | 16.6% | (2 658 291) | 105.7% | (678 124) | 129.2% | (38.5%) |
| Suppliers and employees | (1 613 385) | (2 432 707) | (787 577) | 48.8% | (644 789) | 40.0% | (764 423) | 31.4% | (394 693) | 16.2% | (2 591 482) | 106.5% | (641 263) | 131.5% | (38.5%) |
| Finance charges | (82 441) | (82 285) | (3 289) | 4.0% | (39 082) | 47.4% | (1 135) | 1.4% | (21 930) | 26.7% | (65 436) | 79.5% | (36 750) | 91.0% | (40.3%) |
| Transfers and grants | (1 374) | (1 102) | (93) | 6.8% | (191) | 13.9% | (362) | 32.8% | (727) | 66.0% | (1 373) | 124.6% | (111) | 84.3% | 555.0% |
| **Net Cash from/(used) Operating Activities** | 236 454 | (445 852) | (147 043) | (62.2%) | (169 438) | (71.7%) | (268 412) | 60.2% | (37 484) | 8.4% | (622 377) | 139.6% | (254 426) | (136.6%) | (85.3%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | 727 144 | 269 155 | - | 367 546 | - | 415 443 | 57.1% | 439 | .1% | 1 052 583 | 144.8% | 268 521 | 1 837.9% | (99.8%) |
| Proceeds on disposal of PPE | - | 22 144 | 4 155 | - | 17 546 | - | 443 | 2.0% | 439 | 2.0% | 22 583 | 102.0% | 16 521 | 152.4% | (97.3%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | 705 000 | 265 000 | - | 350 000 | - | 415 000 | 58.9% | - | - | 1 030 000 | 146.1% | 252 000 | - | (100.0%) |
| Payments | (206 483) | (101 838) | (26 151) | 12.7% | (24 923) | 12.1% | (14 164) | 13.9% | (47 970) | 47.1% | (113 208) | 111.2% | (31 173) | 65.8% | 53.9% |
| Capital assets | (206 483) | (101 838) | (26 151) | 12.7% | (24 923) | 12.1% | (14 164) | 13.9% | (47 970) | 47.1% | (113 208) | 111.2% | (31 173) | 65.8% | 53.9% |
| **Net Cash from/(used) Investing Activities** | (206 483) | 625 306 | 243 004 | (117.7%) | 342 623 | (165.9%) | 401 279 | 64.2% | (47 531) | (7.6%) | 939 375 | 150.2% | 237 348 | (346.8%) | (120.0%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | 1 938 | 864 | - | 626 | - | 1 390 | 71.7% | 897 | 46.3% | 3 777 | 194.9% | 79 408 | 134.4% | (98.9%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | 78 000 | 133.2% | (100.0%) |
| Increase (decrease) in consumer deposits | - | 1 938 | 864 | - | 626 | - | 1 390 | 71.7% | 897 | 46.3% | 3 777 | 194.9% | 1 408 | 154.3% | (36.3%) |
| Payments | (94 791) | (94 687) | (6 736) | 7.1% | (189 250) | 199.6% | (5 445) | 5.8% | (27 664) | 29.2% | (229 095) | 241.9% | (35 495) | 101.2% | (22.1%) |
| Repayment of borrowing | (94 791) | (94 687) | (6 736) | 7.1% | (189 250) | 199.6% | (5 445) | 5.8% | (27 664) | 29.2% | (229 095) | 241.9% | (35 495) | 101.2% | (22.1%) |
| **Net Cash from/(used) Financing Activities** | (94 791) | (92 749) | (5 872) | 6.2% | (188 624) | 199.0% | (4 055) | 4.4% | (26 767) | 28.9% | (225 318) | 242.9% | 43 913 | (7.6%) | (161.0%) |
| **Net Increase/(Decrease) in cash held** | (64 820) | 86 705 | 90 089 | (139.0%) | (15 439) | 23.8% | 128 812 | 148.6% | (111 782) | (128.9%) | 91 680 | 105.7% | 26 835 | 675.3% | (516.6%) |
| Cash/cash equivalents at the year begin: | 158 746 | 188 716 | 188 716 | 118.9% | 278 805 | 175.6% | 263 366 | 139.6% | 392 178 | 207.8% | 188 716 | 100.0% | 161 731 | 100.0% | 142.5% |
| Cash/cash equivalents at the year end: | 93 926 | 275 421 | 278 805 | 296.8% | 263 366 | 280.4% | 392 178 | 142.4% | 280 396 | 101.8% | 280 396 | 101.8% | 188 566 | 4 302.2% | 48.7% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | 21 454 | 48.1% | 3 330 | 7.5% | 2 020 | 4.5% | 17 811 | 39.9% | 44 615 | 18.4% | - | - |
| Electricity | 107 007 | 92.5% | 3 250 | 2.8% | 1 314 | 1.1% | 4 089 | 3.5% | 115 660 | 47.8% | - | - |
| Property Rates | 16 196 | 57.8% | 2 039 | 7.3% | 791 | 2.8% | 9 011 | 32.1% | 28 036 | 11.6% | - | - |
| Sanitation | 5 299 | 43.8% | 1 038 | 8.6% | 561 | 4.6% | 5 187 | 42.9% | 12 085 | 5.0% | - | - |
| Refuse Removal | 3 784 | 53.9% | 659 | 9.4% | 338 | 4.8% | 2 237 | 31.9% | 7 017 | 2.9% | - | - |
| Other | 1 239 | 3.6% | 2 701 | 7.8% | 3 335 | 9.7% | 27 170 | 78.9% | 34 444 | 14.2% | - | - |
| **Total By Income Source** | 154 979 | 64.1% | 13 017 | 5.4% | 8 358 | 3.5% | 65 504 | 27.1% | 241 858 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 11 873 | 63.5% | 1 541 | 8.2% | 942 | 5.0% | 4 343 | 23.2% | 18 699 | 7.7% | - | - |
| Business | 118 194 | 76.8% | 6 437 | 4.2% | 5 398 | 3.5% | 23 907 | 15.5% | 153 936 | 63.6% | - | - |
| Households | 23 306 | 40.8% | 3 358 | 5.9% | 1 424 | 2.5% | 29 022 | 50.8% | 57 110 | 23.6% | - | - |
| Other | 1 607 | 13.3% | 1 681 | 13.9% | 594 | 4.9% | 8 231 | 68.0% | 12 114 | 5.0% | - | - |
| **Total By Customer Group** | 154 979 | 64.1% | 13 017 | 5.4% | 8 358 | 3.5% | 65 504 | 27.1% | 241 858 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 48 721 | 100.0% | - | - | - | - | - | - | 48 721 | 24.3% |
| Bulk Water | 7 307 | 100.0% | - | - | - | - | - | - | 7 307 | 3.6% |
| PAYE deductions | 4 257 | 100.0% | - | - | - | - | - | - | 4 257 | 2.1% |
| VAT (output less input) | 1 500 | 100.0% | - | - | - | - | - | - | 1 500 | .7% |
| Pensions / Retirement | 5 492 | 100.0% | - | - | - | - | - | - | 5 492 | 2.7% |
| Loan repayments | 32 112 | 100.0% | - | - | - | - | - | - | 32 112 | 16.0% |
| Trade Creditors | 82 544 | 100.0% | - | - | - | - | - | - | 82 544 | 41.1% |
| Auditor-General | 327 | 100.0% | - | - | - | - | - | - | 327 | .2% |
| Other | 18 376 | 100.0% | - | - | - | - | - | - | 18 376 | 9.2% |
| **Total** | 200 636 | 100.0% | - | - | - | - | - | - | 200 636 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Dr Nhlanhla J Sibeko | 035 907 5100 |
| Financial Manager | Mr M Kunene | 035 907 5090 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NTAMBANANA (KZN283)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 59 321 | 61 993 | 16 713 | 28.2% | 16 674 | 28.1% | 12 254 | 19.8% | 7 281 | 11.7% | 52 922 | 85.4% | 66 | 27.8% | 10 923.3% |
| Property rates | 1 213 | 1 706 | 877 | 72.3% | 80 | 6.6% | 96 | 5.7% | 103 | 6.1% | 1 157 | 67.8% | 58 | 71.8% | 76.9% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | 180 | 880 | 6 | 3.4% | 9 | 5.2% | 31 | 3.5% | 15 | 1.7% | 61 | 7.0% | 8 | 19.4% | 98.5% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 51 168 | 53 137 | 14 763 | 28.9% | 14 351 | 28.0% | 11 015 | 20.7% | 7 112 | 13.4% | 47 241 | 88.9% | - | 26.6% | (100.0%) |
| Other own revenue | 490 | - | 1 067 | 217.7% | 2 233 | 455.7% | 1 112 | - | 51 | - | 4 463 | - | - | - | (100.0%) |
| Gains on disposal of PPE | 6 270 | 6 270 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 50 402 | 30 010 | 9 104 | 18.1% | 8 026 | 15.9% | 10 531 | 35.1% | 5 672 | 18.9% | 33 333 | 111.1% | 5 136 | 115.1% | 10.4% |
| Employee related costs | 9 113 | 12 652 | 2 793 | 30.6% | 3 450 | 37.9% | 4 015 | 31.7% | 3 651 | 28.9% | 13 908 | 109.9% | 3 089 | 115.8% | 18.2% |
| Remuneration of councillors | 2 937 | - | 1 236 | 42.1% | 1 355 | 46.1% | 1 499 | - | 443 | - | 4 533 | - | 675 | - | (34.5%) |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 1 009 | 109 | - | - | - | - | - | - | - | - | - | - | - | 19.9% | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 3 551 | 3 705 | 56 | 1.6% | 161 | 4.5% | 307 | 8.3% | 92 | 2.5% | 616 | 16.6% | 68 | 170.4% | 35.3% |
| Transfers and grants | - | 12 044 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 33 792 | 1 500 | 5 018 | 14.9% | 3 060 | 9.1% | 4 710 | 314.0% | 1 487 | 99.2% | 14 276 | 951.7% | 1 304 | 79.7% | 14.1% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 8 919 | 31 983 | 7 609 | | 8 648 | | 1 723 | | 1 609 | | 19 589 | | (5 070) | | |
| Transfers recognised - capital | 12 364 | 12 364 | 13 906 | 112.5% | 9 552 | 77.3% | 48 | .4% | 2 162 | 17.5% | 25 667 | 207.6% | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 4 270 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 25 553 | 44 347 | 21 515 | | 18 200 | | 1 771 | | 3 771 | | 45 256 | | (5 070) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 25 553 | 44 347 | 21 515 | | 18 200 | | 1 771 | | 3 771 | | 45 256 | | (5 070) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 25 553 | 44 347 | 21 515 | | 18 200 | | 1 771 | | 3 771 | | 45 256 | | (5 070) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 25 553 | 44 347 | 21 515 | | 18 200 | | 1 771 | | 3 771 | | 45 256 | | (5 070) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 18 548 | 11 343 | 1 336 | 7.2% | 3 372 | 18.2% | 2 482 | 21.9% | 1 701 | 15.0% | 8 891 | 78.4% | 1 427 | 61.7% | 19.2% |
| National Government | 11 196 | 11 343 | 1 336 | 11.9% | 3 372 | 30.1% | 2 482 | 21.9% | 1 701 | 15.0% | 8 891 | 78.4% | 1 427 | 61.7% | 19.2% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 11 196 | 11 343 | 1 336 | 11.9% | 3 372 | 30.1% | 2 482 | 21.9% | 1 701 | 15.0% | 8 891 | 78.4% | 1 427 | 61.7% | 19.2% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 7 352 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 18 548 | 11 343 | 1 336 | 7.2% | 3 372 | 18.2% | 2 482 | 21.9% | 1 701 | 15.0% | 8 891 | 78.4% | 1 335 | 71.9% | 27.4% |
| Governance and Administration | 7 702 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Executive & Council | 7 352 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 350 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | 11 343 | 1 336 | - | 3 372 | - | 2 482 | 21.9% | 1 701 | 15.0% | 8 891 | 78.4% | 1 335 | 55.8% | 27.4% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | - | 11 343 | 1 336 | - | 3 372 | - | 2 482 | 21.9% | 1 701 | 15.0% | 8 891 | 78.4% | 1 335 | 55.8% | 27.4% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 10 846 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 64 691 | 68 083 | 29 551 | 45.7% | 23 993 | 37.1% | 11 161 | 16.4% | 12 565 | 18.5% | 77 270 | 113.5% | 3 585 | 95.7% | 250.5% |
| Ratepayers and other | 1 909 | 1 704 | 877 | 45.9% | 80 | 4.2% | 67 | 3.9% | 996 | 58.4% | 2 019 | 118.5% | 1 251 | 150.9% | (20.4%) |
| Government - operating | 50 168 | 53 135 | 14 763 | 29.4% | 14 351 | 28.6% | 11 015 | 20.7% | 9 950 | 18.7% | 50 079 | 94.2% | 2 330 | 86.7% | 327.0% |
| Government - capital | 12 364 | 12 364 | 13 906 | 112.5% | 9 552 | 77.3% | 48 | .4% | 1 608 | 13.0% | 25 114 | 203.1% | - | 117.8% | (100.0%) |
| Interest | 250 | 880 | 6 | 2.3% | 9 | 3.7% | 31 | 3.5% | 12 | 1.4% | 58 | 6.6% | 4 | 23.1% | 208.2% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (48 268) | (28 401) | (6 209) | 12.9% | (5 821) | 12.1% | (5 910) | 20.8% | (7 581) | 26.7% | (25 521) | 89.9% | (2 883) | 59.5% | 162.9% |
| Suppliers and employees | (18 411) | (28 401) | (6 209) | 33.7% | (5 821) | 31.6% | (5 910) | 20.8% | (7 581) | 26.7% | (25 521) | 89.9% | (2 883) | 59.5% | 162.9% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (29 857) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 16 423 | 39 682 | 23 342 | 142.1% | 18 172 | 110.7% | 5 250 | 13.2% | 4 985 | 12.6% | 51 749 | 130.4% | 702 | 124.6% | 609.7% |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | 6 270 | 6 270 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | 6 270 | 6 270 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (19 762) | (5 755) | - | - | - | - | - | - | (2 325) | 40.4% | (2 325) | 40.4% | - | - | (100.0%) |
| Capital assets | (19 762) | (5 755) | - | - | - | - | - | - | (2 325) | 40.4% | (2 325) | 40.4% | - | - | (100.0%) |
| **Net Cash from/(used) Investing Activities** | (13 492) | 515 | - | - | - | - | - | - | (2 325) | (451.6%) | (2 325) | (451.6%) | - | - | (100.0%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | 2 931 | 40 197 | 23 342 | 796.4% | 18 172 | 620.0% | 5 250 | 13.1% | 2 659 | 6.6% | 49 424 | 123.0% | 702 | 124.6% | 278.6% |
| Cash/cash equivalents at the year begin: | - | 17 398 | - | - | 23 342 | - | 41 514 | 238.6% | 46 764 | 268.8% | - | - | 32 090 | - | 45.7% |
| Cash/cash equivalents at the year end: | 2 931 | 57 595 | 23 342 | 796.4% | 41 514 | 1 416.4% | 46 764 | 81.2% | 49 424 | 85.8% | 49 424 | 85.8% | 32 793 | 124.6% | 50.7% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 5 | 1.0% | - | - | - | - | 542 | 99.0% | 547 | 99.2% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2 | 50.0% | 2 | 50.0% | - | - | - | - | 4 | .8% | - | - |
| **Total By Income Source** | 8 | 1.4% | 2 | .4% | - | - | 542 | 98.2% | 552 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 1 | 5.7% | - | - | - | - | 24 | 94.3% | 25 | 4.6% | - | - |
| Business | 2 | .7% | - | - | - | - | 310 | 99.3% | 312 | 56.5% | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 4 | 1.8% | 2 | 1.0% | - | - | 208 | 97.2% | 214 | 38.8% | - | - |
| **Total By Customer Group** | 8 | 1.4% | 2 | .4% | - | - | 542 | 98.2% | 552 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 151 | 100.0% | - | - | - | - | - | - | 151 | 2.2% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 96 | 100.0% | - | - | - | - | - | - | 96 | 1.4% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 6 232 | 100.0% | - | - | - | - | - | - | 6 232 | 91.8% |
| Auditor-General | 27 | 100.0% | - | - | - | - | - | - | 27 | .4% |
| Other | 286 | 100.0% | - | - | - | - | - | - | 286 | 4.2% |
| **Total** | 6 792 | 100.0% | - | - | - | - | - | - | 6 792 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | T Myeza (acting) | 035 792 7090 |
| Financial Manager | Ms T Myeza | 035 792 7090 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMLALAZI (KZN284)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 194 897 | 201 325 | 67 249 | 34.5% | 49 262 | 25.3% | 23 570 | 11.7% | 53 152 | 26.4% | 193 233 | 96.0% | 40 993 | 97.8% | 29.7% |
| Property rates | 29 921 | 30 892 | 18 440 | 61.6% | 8 948 | 29.9% | 5 852 | 18.9% | 4 423 | 14.3% | 37 662 | 121.9% | 6 388 | 98.5% | (30.8%) |
| Property rates - penalties and collection charges | 633 | 782 | 191 | 30.1% | 197 | 31.0% | 206 | 26.4% | 97 | 12.4% | 691 | 88.3% | 156 | 102.0% | (37.8%) |
| Service charges - electricity revenue | 49 366 | 49 973 | 12 662 | 25.6% | 10 975 | 22.2% | 12 157 | 24.3% | 13 511 | 27.0% | 49 305 | 98.7% | 10 961 | 101.5% | 23.3% |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 8 070 | 8 083 | 2 021 | 25.0% | 2 029 | 25.1% | 2 072 | 25.6% | 2 073 | 25.6% | 8 194 | 101.4% | 1 819 | 99.5% | 14.0% |
| Service charges - other | - | - | - | - | - | - | (201) | - | - | - | (201) | - | - | - | - |
| Rental of facilities and equipment | 1 235 | 1 208 | 179 | 14.5% | 253 | 20.5% | 244 | 20.2% | 1 029 | 85.2% | 1 706 | 141.2% | 88 | 98.7% | 1 074.6% |
| Interest earned - external investments | 650 | 1 100 | 23 | 3.5% | 17 | 2.6% | 24 | 2.2% | 43 | 3.9% | 107 | 9.7% | 18 | 8.2% | 140.0% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 4 906 | 3 433 | 850 | 17.3% | 806 | 16.4% | 604 | 17.6% | 561 | 16.3% | 2 820 | 82.2% | 462 | 72.7% | 21.5% |
| Licences and permits | 3 468 | 3 366 | 840 | 24.2% | 775 | 22.3% | 873 | 25.9% | 895 | 26.6% | 3 383 | 100.5% | 894 | 100.6% | .1% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 92 955 | 99 464 | 31 476 | 33.9% | 24 815 | 26.7% | 1 109 | 1.1% | 29 872 | 30.0% | 87 272 | 87.7% | 19 792 | 96.1% | 50.9% |
| Other own revenue | 3 493 | 2 825 | 440 | 12.6% | 436 | 12.5% | 630 | 22.3% | 648 | 22.9% | 2 154 | 76.3% | 335 | 57.4% | 93.4% |
| Gains on disposal of PPE | 200 | 200 | 129 | 64.5% | 11 | 5.4% | - | - | - | - | 140 | 69.9% | 81 | 441.4% | (100.0%) |
| Operating Expenditure | 194 853 | 201 268 | 46 313 | 23.8% | 50 416 | 25.9% | 42 217 | 21.0% | 46 462 | 23.1% | 185 408 | 92.1% | 40 380 | 91.0% | 15.1% |
| Employee related costs | 58 777 | 57 993 | 14 666 | 25.0% | 14 515 | 24.7% | 13 233 | 22.8% | 12 601 | 21.7% | 55 016 | 94.9% | 12 882 | 101.0% | (2.2%) |
| Remuneration of councillors | 12 774 | 12 769 | 2 989 | 23.4% | 3 009 | 23.6% | 3 542 | 27.7% | 3 192 | 25.0% | 12 733 | 99.7% | 3 013 | 100.1% | 6.0% |
| Debt impairment | - | 1 292 | 215 | - | 323 | - | 323 | 25.0% | 323 | 25.0% | 1 185 | 91.7% | - | - | (100.0%) |
| Depreciation and asset impairment | 8 804 | 8 101 | 2 201 | 25.0% | 2 201 | 25.0% | 2 025 | 25.0% | 2 025 | 25.0% | 8 453 | 104.3% | 2 001 | 100.0% | 1.2% |
| Finance charges | 817 | 712 | 183 | 22.4% | 0 | - | 351 | 49.3% | 5 | .7% | 539 | 75.7% | 1 | 68.9% | 568.9% |
| Bulk purchases | 33 922 | 35 710 | 9 378 | 27.6% | 7 727 | 22.8% | 7 389 | 20.7% | 7 456 | 20.9% | 31 949 | 89.5% | 6 466 | 95.3% | 15.3% |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 18 162 | 19 385 | 4 851 | 26.7% | 4 693 | 25.8% | 4 683 | 24.2% | 4 480 | 23.1% | 18 705 | 96.5% | 4 736 | 99.2% | (5.4%) |
| Transfers and grants | 2 718 | - | 369 | 13.6% | 594 | 21.9% | 1 032 | - | 642 | - | 2 637 | - | - | 156.2% | (100.0%) |
| Other expenditure | 58 878 | 65 305 | 11 461 | 19.5% | 17 353 | 29.5% | 9 639 | 14.8% | 15 739 | 24.1% | 54 192 | 83.0% | 11 281 | 75.1% | 39.5% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 44 | 57 | 20 936 | | (1 155) | | (18 646) | | 6 690 | | 7 825 | | 613 | | |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 44 | 57 | 20 936 | | (1 155) | | (18 646) | | 6 690 | | 7 825 | | 613 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 44 | 57 | 20 936 | | (1 155) | | (18 646) | | 6 690 | | 7 825 | | 613 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 44 | 57 | 20 936 | | (1 155) | | (18 646) | | 6 690 | | 7 825 | | 613 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 44 | 57 | 20 936 | | (1 155) | | (18 646) | | 6 690 | | 7 825 | | 613 | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 51 414 | 49 710 | 9 030 | 17.6% | 5 799 | 11.3% | 3 691 | 7.4% | 9 766 | 19.6% | 28 286 | 56.9% | 11 921 | 62.7% | (18.1%) |
| National Government | 47 594 | 39 545 | 9 030 | 19.0% | 5 799 | 12.2% | 3 236 | 8.2% | 9 766 | 24.7% | 27 831 | 70.4% | 11 921 | 62.7% | (18.1%) |
| Provincial Government | - | 1 068 | - | - | - | - | 455 | 42.6% | - | - | 455 | 42.6% | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 47 594 | 40 612 | 9 030 | 19.0% | 5 799 | 12.2% | 3 691 | 9.1% | 9 766 | 24.0% | 28 286 | 69.6% | 11 921 | 62.7% | (18.1%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 3 820 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | 9 098 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 51 414 | 49 710 | 9 030 | 17.6% | 5 799 | 11.3% | 3 691 | 7.4% | 9 766 | 19.6% | 28 286 | 56.9% | 11 921 | 62.7% | (18.1%) |
| Governance and Administration | 3 408 | 6 413 | 736 | 21.6% | 225 | 6.6% | 81 | 1.3% | 733 | 11.4% | 1 777 | 27.7% | 192 | 96.7% | 281.1% |
| Executive & Council | 324 | 823 | 237 | 73.3% | 3 | .8% | - | - | 534 | 64.8% | 774 | 94.0% | 16 | 474.1% | 3 207.7% |
| Budget & Treasury Office | 279 | 271 | 38 | 13.7% | 80 | 28.5% | 36 | 13.4% | 37 | 13.7% | 191 | 70.7% | 176 | 88.3% | (78.9%) |
| Corporate Services | 2 805 | 5 319 | 461 | 16.4% | 143 | 5.1% | 45 | .8% | 163 | 3.1% | 811 | 15.3% | - | 7.1% | (100.0%) |
| Community and Public Safety | 18 641 | 7 549 | 580 | 3.1% | 1 987 | 10.7% | 1 909 | 25.3% | 1 318 | 17.5% | 5 794 | 76.8% | 2 163 | 55.1% | (39.0%) |
| Community & Social Services | 3 871 | 2 316 | 256 | 6.6% | 1 543 | 39.9% | 427 | 18.4% | 429 | 18.5% | 2 655 | 114.6% | 806 | 41.5% | (46.7%) |
| Sport And Recreation | 14 210 | 3 410 | - | - | 444 | 3.1% | 172 | 5.0% | 683 | 20.0% | 1 299 | 38.1% | 1 153 | 67.5% | (40.7%) |
| Public Safety | 540 | 1 802 | 324 | 60.0% | - | - | 1 302 | 72.3% | 197 | 10.9% | 1 823 | 101.2% | 170 | 55.7% | 15.7% |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | 20 | 20 | - | - | - | - | 8 | 38.4% | 9 | 44.5% | 17 | 82.9% | 34 | 42.1% | (73.6%) |
| Economic and Environmental Services | 20 681 | 28 354 | 7 675 | 37.1% | 3 541 | 17.1% | 1 369 | 4.8% | 5 836 | 20.6% | 18 421 | 65.0% | 9 157 | 64.6% | (36.3%) |
| Planning and Development | - | - | - | - | - | - | 6 | - | - | - | 6 | - | 17 | 35.1% | (100.0%) |
| Road Transport | 20 681 | 28 354 | 7 675 | 37.1% | 3 541 | 17.1% | 1 363 | 4.8% | 5 836 | 20.6% | 18 415 | 64.9% | 9 139 | 64.7% | (36.1%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 8 685 | 7 394 | 39 | .5% | 46 | .5% | 332 | 4.5% | 1 877 | 25.4% | 2 295 | 31.0% | 409 | 46.5% | 358.9% |
| Electricity | 800 | 795 | 39 | 4.9% | 16 | 2.0% | 78 | 9.8% | 214 | 26.9% | 347 | 43.7% | 369 | 42.5% | (42.1%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | 350 | - | - | - | - | - | 254 | - | 358 | - | 613 | - | - | 7.0% | (100.0%) |
| Waste Management | 7 535 | 6 599 | - | - | 29 | .4% | - | - | 1 305 | 19.8% | 1 335 | 20.2% | 40 | 96.4% | 3 190.5% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 323 113 | 391 | 124 973 | 38.7% | 104 602 | 32.4% | 89 895 | 23 005.0% | 60 243 | 15 416.9% | 379 713 | 97 172.5% | 64 189 | 112.5% | (6.1%) |
| Ratepayers and other | 181 915 | 263 | 84 311 | 46.3% | 66 503 | 36.6% | 48 406 | 18 396.0% | 60 243 | 22 894.6% | 259 464 | 98 605.6% | 62 862 | 134.8% | (4.2%) |
| Government - operating | 101 518 | 99 | 40 629 | 40.0% | 30 935 | 30.5% | 32 534 | 32 709.1% | - | - | 104 097 | 104 658.3% | 1 309 | 86.4% | (100.0%) |
| Government - capital | 39 032 | 27 | 11 | - | 7 146 | 18.3% | 8 931 | 33 000.8% | - | - | 16 088 | 59 446.7% | - | 70.6% | - |
| Interest | 648 | 1 | 23 | 3.5% | 17 | 2.6% | 24 | 2 180.3% | - | - | 64 | 5 784.2% | 18 | 8.2% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (272 238) | (345) | (121 303) | 44.6% | (98 393) | 36.1% | (85 122) | 24 640.1% | (47 982) | 13 889.2% | (352 799) | 102 124.1% | (41 873) | 110.9% | 14.6% |
| Suppliers and employees | (268 703) | (342) | (120 576) | 44.9% | (97 798) | 36.4% | (84 341) | 24 658.8% | (47 982) | 14 028.3% | (350 697) | 102 532.8% | (41 872) | 111.0% | 14.6% |
| Finance charges | (817) | (1) | (183) | 22.4% | - | - | - | - | - | - | (183) | 25 716.3% | (1) | 101.0% | (100.0%) |
| Transfers and grants | (2 718) | (3) | (544) | 20.0% | (594) | 21.9% | (781) | 28 746.1% | - | - | (1 919) | 70 663.9% | - | 78.9% | - |
| Net Cash from/(used) Operating Activities | 50 875 | 45 | 3 671 | 7.2% | 6 209 | 12.2% | 4 773 | 10 535.3% | 12 262 | 27 067.3% | 26 914 | 59 411.9% | 22 316 | 130.2% | (45.1%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 197 | 0 | 136 | 68.8% | 4 | 2.2% | - | - | - | - | 140 | 69 918.0% | 81 | - | (100.0%) |
| Proceeds on disposal of PPE | 200 | 0 | 136 | 67.8% | 4 | 2.2% | - | - | - | - | 140 | 69 918.0% | 81 | - | (100.0%) |
| Decrease in non-current debtors | (3) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (51 414) | (50) | (9 030) | 17.6% | (5 799) | 11.3% | (3 691) | 7 424.9% | (10 241) | 20 601.6% | (28 761) | 57 858.3% | (14 403) | 105.7% | (28.9%) |
| Capital assets | (51 414) | (50) | (9 030) | 17.6% | (5 799) | 11.3% | (3 691) | 7 424.9% | (10 241) | 20 601.6% | (28 761) | 57 858.3% | (14 403) | 105.7% | (28.9%) |
| Net Cash from/(used) Investing Activities | (51 217) | (50) | (8 895) | 17.4% | (5 795) | 11.3% | (3 691) | 7 454.9% | (10 241) | 20 684.8% | (28 622) | 57 809.6% | (14 322) | 97.8% | (28.5%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 158 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 158 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (343) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (343) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | (185) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | (527) | (4) | (5 224) | 991.3% | 414 | (78.6%) | 1 082 | (25 699.8%) | 2 021 | (48 008.7%) | (1 707) | 40 564.6% | 7 994 | (84.5%) | (74.7%) |
| Cash/cash equivalents at the year begin: | 2 006 | 7 | 7 181 | 358.0% | 1 957 | 97.5% | 2 371 | 33 015.9% | 3 453 | 48 079.3% | 7 181 | 99 994.8% | (813) | 100.0% | (524.7%) |
| Cash/cash equivalents at the year end: | 1 479 | 3 | 1 957 | 132.3% | 2 371 | 160.3% | 3 453 | 116 170.2% | 5 473 | 184 160.9% | 5 473 | 184 160.9% | 7 181 | 12 822.6% | (23.8%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 5 374 | 85.5% | 658 | 10.5% | 32 | .5% | 218 | 3.5% | 6 282 | 32.5% | - | - |
| Property Rates | 1 367 | 18.1% | 609 | 8.1% | 285 | 3.8% | 5 285 | 70.0% | 7 546 | 39.1% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 542 | 45.2% | 226 | 18.9% | 58 | 4.8% | 371 | 31.0% | 1 197 | 6.2% | - | - |
| Other | (680) | (15.9%) | 586 | 13.7% | 455 | 10.6% | 3 916 | 91.6% | 4 277 | 22.2% | - | - |
| Total By Income Source | 6 602 | 34.2% | 2 080 | 10.8% | 829 | 4.3% | 9 791 | 50.7% | 19 302 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 512 | 63.7% | 133 | 16.6% | 11 | 1.4% | 147 | 18.3% | 804 | 4.2% | - | - |
| Business | 2 574 | 72.3% | 543 | 15.3% | 33 | .9% | 411 | 11.5% | 3 561 | 18.4% | - | - |
| Households | 3 150 | 29.5% | 1 144 | 10.7% | 736 | 6.9% | 5 660 | 52.9% | 10 692 | 55.4% | - | - |
| Other | 366 | 8.8% | 259 | 6.1% | 49 | 1.2% | 3 572 | 84.3% | 4 246 | 22.0% | - | - |
| Total By Customer Group | 6 602 | 34.2% | 2 080 | 10.8% | 829 | 4.3% | 9 791 | 50.7% | 19 302 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 2 086 | 100.0% | - | - | - | - | - | - | 2 086 | 8.6% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 597 | 100.0% | - | - | - | - | - | - | 597 | 2.5% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 796 | 100.0% | - | - | - | - | - | - | 796 | 3.3% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 16 898 | 100.0% | - | - | - | - | - | - | 16 898 | 69.7% |
| Auditor-General | 114 | 100.0% | - | - | - | - | - | - | 114 | .5% |
| Other | 3 748 | 100.0% | - | - | - | - | - | - | 3 748 | 15.5% |
| Total | 24 238 | 100.0% | - | - | - | - | - | - | 24 238 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | TS Mashabane | 035 473 3337 |
| Financial Manager | ZN Mhlongo | 035 473 3338 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MTHONJANENI (KZN285)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 60 454 | 61 184 | 21 873 | 36.2% | 24 547 | 40.6% | 18 043 | 29.5% | 24 498 | 40.0% | 88 961 | 145.4% | 28 169 | 148.8% | (13.0%) |
| Property rates | 6 200 | 6 200 | 2 778 | 44.8% | 1 836 | 29.6% | 2 032 | 32.8% | 512 | 8.3% | 7 158 | 115.5% | 573 | 108.5% | (10.7%) |
| Property rates - penalties and collection charges | 450 | 450 | 74 | 16.5% | 91 | 20.3% | 84 | 18.6% | 87 | 19.4% | 337 | 74.9% | 33 | 156.8% | 168.4% |
| Service charges - electricity revenue | 16 540 | 16 921 | 1 256 | 7.6% | 4 167 | 25.2% | 4 980 | 29.4% | 13 985 | 82.7% | 24 388 | 144.1% | 24 113 | 248.9% | (42.0%) |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 956 | 1 057 | 270 | 28.2% | 271 | 28.3% | 271 | 25.6% | 272 | 25.7% | 1 083 | 102.4% | 80 | 84.9% | 239.3% |
| Service charges - other | - | - | - | - | 9 | - | 26 | - | - | - | 34 | - | - | - | - |
| Rental of facilities and equipment | 380 | 460 | 255 | 67.2% | 64 | 16.8% | 57 | 12.4% | 89 | 19.4% | 466 | 101.2% | 22 | 114.6% | 310.5% |
| Interest earned - external investments | 2 250 | 2 250 | 916 | 40.7% | 603 | 26.8% | 1 106 | 49.1% | 467 | 20.8% | 3 092 | 137.4% | 290 | 140.4% | 60.9% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 1 900 | 1 902 | 720 | 37.9% | 603 | 31.7% | 589 | 31.0% | 516 | 27.1% | 2 428 | 127.7% | 262 | 143.6% | 96.7% |
| Licences and permits | 2 885 | 2 885 | 778 | 27.0% | 698 | 24.2% | 672 | 23.3% | 784 | 27.2% | 2 931 | 101.6% | 257 | 86.8% | 205.1% |
| Agency services | - | - | - | - | - | - | 1 302 | - | - | - | 1 302 | - | - | - | - |
| Transfers recognised - operational | 28 777 | 28 777 | 14 754 | 51.3% | 15 785 | 54.9% | 6 861 | 23.8% | 7 328 | 25.5% | 44 729 | 155.4% | 2 536 | 121.6% | 189.0% |
| Other own revenue | 116 | 283 | 70 | 60.2% | 420 | 362.1% | 65 | 23.1% | 458 | 161.7% | 1 013 | 358.0% | 4 | 70.0% | 11 185.2% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 60 987 | 64 694 | 10 113 | 16.6% | 13 073 | 21.4% | 11 156 | 17.2% | 13 277 | 20.5% | 47 619 | 73.6% | 10 848 | 85.6% | 22.4% |
| Employee related costs | 17 319 | 16 963 | 3 656 | 21.1% | 4 268 | 24.6% | 3 317 | 19.6% | 3 671 | 21.6% | 14 912 | 87.9% | 3 417 | 90.9% | 7.4% |
| Remuneration of councillors | 2 796 | 2 796 | 640 | 22.9% | 640 | 22.9% | 679 | 24.3% | 711 | 25.4% | 2 671 | 95.5% | 629 | 99.8% | 13.0% |
| Debt impairment | 200 | 200 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 4 500 | 4 500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 2 300 | 2 300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 15 000 | 16 014 | 3 181 | 21.2% | 3 156 | 21.0% | 3 041 | 19.0% | 3 324 | 20.8% | 12 701 | 79.3% | 3 097 | 105.8% | 7.3% |
| Other Materials | 2 731 | 2 730 | 276 | 10.1% | 481 | 17.6% | 544 | 19.9% | 1 006 | 36.8% | 2 307 | 84.5% | 751 | 70.5% | 33.9% |
| Contracted services | 4 420 | 4 420 | 321 | 7.3% | 664 | 15.0% | 901 | 20.4% | 188 | 4.3% | 2 074 | 46.9% | 485 | 91.7% | (61.1%) |
| Transfers and grants | 240 | 240 | 177 | 73.6% | 792 | 330.0% | - | - | - | - | 969 | 403.6% | 56 | 54.0% | (100.0%) |
| Other expenditure | 11 481 | 14 531 | 1 861 | 16.2% | 3 072 | 26.8% | 2 675 | 18.4% | 4 378 | 30.1% | 11 986 | 82.5% | 2 414 | 120.3% | 81.4% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (533) | (3 509) | 11 760 | | 11 474 | | 6 887 | | 11 221 | | 41 342 | | 17 321 | | |
| Transfers recognised - capital | 38 855 | 38 855 | 3 155 | 8.1% | 1 154 | 3.0% | 144 | .4% | - | - | 4 453 | 11.5% | (11 472) | (1.9%) | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 38 322 | 35 346 | 14 915 | | 12 628 | | 7 031 | | 11 221 | | 45 796 | | 5 849 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 38 322 | 35 346 | 14 915 | | 12 628 | | 7 031 | | 11 221 | | 45 796 | | 5 849 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 38 322 | 35 346 | 14 915 | | 12 628 | | 7 031 | | 11 221 | | 45 796 | | 5 849 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 38 322 | 35 346 | 14 915 | | 12 628 | | 7 031 | | 11 221 | | 45 796 | | 5 849 | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 61 835 | 62 215 | 14 272 | 23.1% | 7 778 | 12.6% | 2 010 | 3.2% | 18 953 | 30.5% | 43 013 | 69.1% | 14 844 | 33.7% | 27.7% |
| National Government | 38 855 | 38 855 | 14 040 | 36.1% | 5 767 | 14.8% | 1 534 | 3.9% | 18 949 | 48.8% | 40 290 | 103.7% | 14 582 | 75.4% | 29.9% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 38 855 | 38 855 | 14 040 | 36.1% | 5 767 | 14.8% | 1 534 | 3.9% | 18 949 | 48.8% | 40 290 | 103.7% | 14 582 | 34.2% | 29.9% |
| Borrowing | 15 000 | 15 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 7 980 | 8 360 | 232 | 2.9% | 2 011 | 25.2% | 477 | 5.7% | - | - | 2 720 | 32.5% | 262 | 29.5% | (100.0%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | 4 | - | 4 | - | - | - | (100.0%) |
| Capital Expenditure Standard Classification | 61 835 | 62 215 | 14 272 | 23.1% | 7 778 | 12.6% | 2 010 | 3.2% | 18 953 | 30.5% | 43 013 | 69.1% | 15 775 | 38.0% | 20.1% |
| Governance and Administration | 455 | 835 | 20 | 4.3% | 1 649 | 362.4% | 15 | 1.8% | 103 | 12.3% | 1 786 | 213.9% | 225 | 12.8% | (54.5%) |
| Executive & Council | 65 | 445 | 20 | 30.3% | 1 550 | 2 384.6% | - | - | (2) | (.4%) | 1 568 | 352.3% | 61 | 5.5% | (103.3%) |
| Budget & Treasury Office | 90 | 90 | - | - | 8 | 9.4% | - | - | 1 | 1.0% | 9 | 10.3% | 164 | 83.5% | (99.5%) |
| Corporate Services | 300 | 300 | - | - | 90 | 30.1% | 15 | 5.1% | 104 | 34.6% | 209 | 69.7% | - | 20.7% | (100.0%) |
| Community and Public Safety | 17 315 | 17 315 | 11 816 | 68.2% | 4 711 | 27.2% | 375 | 2.2% | 1 357 | 7.8% | 18 259 | 105.5% | 11 662 | 4 278.6% | (88.4%) |
| Community & Social Services | 17 315 | 17 315 | 11 816 | 68.2% | 4 711 | 27.2% | 375 | 2.2% | 1 357 | 7.8% | 18 259 | 105.5% | 11 662 | 4 278.6% | (88.4%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 13 370 | 13 370 | 2 086 | 15.6% | 779 | 5.8% | 133 | 1.0% | 8 469 | 63.3% | 11 466 | 85.8% | 3 152 | 13.6% | 168.7% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 13 370 | 13 370 | 2 086 | 15.6% | 779 | 5.8% | 133 | 1.0% | 8 469 | 63.3% | 11 466 | 85.8% | 3 152 | 13.6% | 168.7% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 30 695 | 30 695 | 350 | 1.1% | 639 | 2.1% | 1 488 | 4.8% | 9 025 | 29.4% | 11 502 | 37.5% | 735 | 14.4% | 1 127.3% |
| Electricity | 30 495 | 30 495 | 350 | 1.1% | 639 | 2.1% | 1 488 | 4.9% | 9 025 | 29.6% | 11 502 | 37.7% | 735 | 14.4% | 1 127.3% |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | 200 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 200 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 99 332 | 105 523 | 33 487 | 33.7% | 36 001 | 36.2% | 24 938 | 23.6% | 25 498 | 24.2% | 119 924 | 113.6% | (1 003) | 76.5% | (2 642.8%) |
| Ratepayers and other | 29 444 | 35 641 | 9 236 | 31.4% | 7 787 | 26.4% | 8 048 | 22.6% | 6 414 | 18.0% | 31 485 | 88.3% | (10 928) | 108.9% | (158.7%) |
| Government - operating | 28 777 | 28 777 | 18 035 | 62.7% | 17 311 | 60.2% | 2 649 | 9.2% | 18 299 | 63.6% | 56 294 | 195.6% | 9 488 | 158.2% | 92.9% |
| Government - capital | 38 855 | 38 855 | 5 300 | 13.6% | 10 300 | 26.5% | 13 274 | 34.2% | - | - | 28 874 | 74.3% | - | 21.2% | - |
| Interest | 2 256 | 2 250 | 916 | 40.6% | 603 | 26.7% | 967 | 43.0% | 785 | 34.9% | 3 271 | 145.4% | 437 | 115.8% | 79.7% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (49 230) | (55 781) | (12 305) | 25.0% | (13 056) | 26.5% | (11 144) | 20.0% | (13 564) | 24.3% | (50 068) | 89.8% | (16 078) | 166.4% | (15.6%) |
| Suppliers and employees | (47 810) | (54 361) | (11 890) | 24.9% | (12 264) | 25.7% | (9 866) | 18.1% | (13 564) | 25.0% | (47 584) | 87.5% | (15 350) | 171.6% | (11.6%) |
| Finance charges | (1 180) | (1 180) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (240) | (240) | (414) | 172.7% | (792) | 330.0% | (1 278) | 532.4% | - | - | (2 484) | 1 035.1% | (728) | 104.1% | (100.0%) |
| Net Cash from/(used) Operating Activities | 50 102 | 49 742 | 21 182 | 42.3% | 22 946 | 45.8% | 13 794 | 27.7% | 11 934 | 24.0% | 69 856 | 140.4% | (17 081) | 14.7% | (169.9%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (61 835) | (62 215) | (10 773) | 17.4% | (7 769) | 12.6% | (2 010) | 3.2% | (18 953) | 30.5% | (39 506) | 63.5% | (6 445) | 22.2% | 194.1% |
| Capital assets | (61 835) | (62 215) | (10 773) | 17.4% | (7 769) | 12.6% | (2 010) | 3.2% | (18 953) | 30.5% | (39 506) | 63.5% | (6 445) | 22.2% | 194.1% |
| Net Cash from/(used) Investing Activities | (61 835) | (62 215) | (10 773) | 17.4% | (7 769) | 12.6% | (2 010) | 3.2% | (18 953) | 30.5% | (39 506) | 63.5% | (6 445) | 22.2% | 194.1% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 15 050 | 15 050 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 15 000 | 15 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 50 | 50 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 120) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (1 120) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | 13 930 | 15 050 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 2 197 | 2 577 | 10 409 | 473.8% | 15 176 | 690.8% | 11 784 | 457.2% | (7 019) | (272.4%) | 30 350 | 1 177.7% | (23 525) | (107.5%) | (70.2%) |
| Cash/cash equivalents at the year begin: | 38 144 | 38 144 | 16 062 | 42.1% | 26 471 | 69.4% | 41 647 | 109.2% | 53 431 | 140.1% | 16 062 | 42.1% | 24 381 | 11.5% | 119.1% |
| Cash/cash equivalents at the year end: | 40 341 | 40 721 | 26 471 | 65.6% | 41 647 | 103.2% | 53 431 | 131.2% | 46 412 | 114.0% | 46 412 | 114.0% | 856 | 1.9% | 5 321.0% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 1 754 | 79.9% | 71 | 3.2% | 41 | 1.9% | 329 | 15.0% | 2 196 | 47.2% | - | - |
| Property Rates | (25) | (1.3%) | 175 | 8.8% | 125 | 6.2% | 1 728 | 86.3% | 2 003 | 43.1% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 162 | 35.9% | 35 | 7.6% | 33 | 7.3% | 223 | 49.2% | 452 | 9.7% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 1 891 | 40.7% | 281 | 6.0% | 199 | 4.3% | 2 279 | 49.0% | 4 651 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 85 | 26.4% | 46 | 14.3% | 15 | 4.7% | 176 | 54.6% | 322 | 6.9% | - | - |
| Business | 13 | 2.1% | 18 | 2.9% | 17 | 2.8% | 575 | 92.2% | 623 | 13.4% | - | - |
| Households | 1 786 | 48.7% | 204 | 5.6% | 154 | 4.2% | 1 523 | 41.5% | 3 667 | 78.8% | - | - |
| Other | 7 | 19.1% | 12 | 32.3% | 12 | 32.3% | 6 | 16.2% | 39 | 8% | - | - |
| Total By Customer Group | 1 891 | 40.7% | 281 | 6.0% | 199 | 4.3% | 2 279 | 49.0% | 4 651 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 4 415 | 100.0% | - | - | - | - | - | - | 4 415 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 4 415 | 100.0% | - | - | - | - | - | - | 4 415 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | R P Mnguni | 035 450 2082 |
| Financial Manager | Ms T N Simamane | 035 450 2082 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NKANDLA (KZN286)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 91 319 | 54 423 | 32 414 | 35.5% | 2 547 | 2.8% | 40 072 | 73.6% | 5 363 | 9.9% | 80 397 | 147.7% | 6 222 | 107.5% | (13.8%) |
| Property rates | 1 694 | 1 801 | 15 | .9% | 3 | .2% | 1 | .1% | 10 | .6% | 30 | 1.7% | 26 | 98.8% | (59.1%) |
| Property rates - penalties and collection charges | 106 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | 9 088 | 7 292 | 506 | 5.6% | 422 | 4.6% | 611 | 8.4% | 771 | 10.6% | 2 311 | 31.7% | 326 | 26.0% | 136.9% |
| Rental of facilities and equipment | 376 | - | 59 | 15.7% | 48 | 12.8% | 20 | - | 23 | - | 150 | - | 81 | 111.7% | (71.9%) |
| Interest earned - external investments | - | - | - | - | - | - | - | - | 131 | - | 131 | - | - | - | (100.0%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | 116 | - | 291 | - | 407 | - | - | - | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | 7 | - | 4 | 56.9% | 2 | 28.8% | 1 | - | 1 | - | 8 | - | 1 | 16.4% | 78.5% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 77 924 | 42 824 | 26 111 | 33.5% | 215 | .3% | 36 753 | 85.8% | - | - | 63 078 | 147.3% | 927 | 103.1% | (100.0%) |
| Other own revenue | 2 124 | 2 506 | 5 719 | 269.2% | 1 857 | 87.4% | 2 566 | 102.4% | 4 135 | 165.0% | 14 277 | 569.7% | 4 863 | 461.9% | (15.0%) |
| Gains on disposal of PPE | - | - | - | - | - | - | 5 | - | - | - | 5 | - | - | - | - |
| Operating Expenditure | 53 271 | 55 061 | 24 160 | 45.4% | 13 331 | 25.0% | 24 036 | 43.7% | 23 408 | 42.5% | 84 935 | 154.3% | 22 522 | 67.9% | 3.9% |
| Employee related costs | 19 294 | 18 755 | 3 240 | 16.8% | 2 723 | 14.1% | 4 313 | 23.0% | 4 409 | 23.5% | 14 685 | 78.3% | 3 452 | 73.2% | 27.7% |
| Remuneration of councillors | 6 132 | 6 401 | 1 291 | 21.1% | 833 | 13.6% | 1 083 | 16.9% | 1 375 | 21.5% | 4 582 | 71.6% | 1 307 | 109.9% | 5.3% |
| Debt impairment | - | 2 447 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 2 447 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | 7 209 | 3 271 | - | 1 476 | - | 2 399 | 33.3% | 1 995 | 27.7% | 9 141 | 126.8% | 1 748 | 102.1% | 14.1% |
| Other Materials | 7 209 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 4 465 | - | 916 | 20.5% | 1 547 | 34.6% | 2 227 | - | 1 588 | - | 6 278 | - | - | - | (100.0%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 13 724 | 20 249 | 15 442 | 112.5% | 6 752 | 49.2% | 14 014 | 69.2% | 14 041 | 69.3% | 50 248 | 248.2% | 16 016 | 62.0% | (12.3%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 38 048 | (638) | 8 254 | | (10 784) | | 16 037 | | (18 044) | | (4 537) | | (16 300) | | |
| Transfers recognised - capital | 24 959 | 42 302 | 14 461 | 57.9% | 4 957 | 19.9% | 6 805 | 16.1% | - | - | 26 223 | 62.0% | - | 96.2% | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 63 007 | 41 664 | 22 715 | | (5 827) | | 22 842 | | (18 044) | | 21 686 | | (16 300) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 63 007 | 41 664 | 22 715 | | (5 827) | | 22 842 | | (18 044) | | 21 686 | | (16 300) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 63 007 | 41 664 | 22 715 | | (5 827) | | 22 842 | | (18 044) | | 21 686 | | (16 300) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 63 007 | 41 664 | 22 715 | | (5 827) | | 22 842 | | (18 044) | | 21 686 | | (16 300) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 19 997 | 24 074 | 11 715 | 58.6% | 1 277 | 6.4% | 10 061 | 41.8% | 10 469 | 43.5% | 33 522 | 139.2% | - | 95.7% | (100.0%) |
| National Government | 19 997 | 24 074 | 11 715 | 58.6% | 1 277 | 6.4% | 10 061 | 41.8% | 10 469 | 43.5% | 33 522 | 139.2% | - | 95.7% | (100.0%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 19 997 | 24 074 | 11 715 | 58.6% | 1 277 | 6.4% | 10 061 | 41.8% | 10 469 | 43.5% | 33 522 | 139.2% | - | 95.7% | (100.0%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 19 997 | 24 074 | 13 041 | 65.2% | 1 277 | 6.4% | 10 061 | 41.8% | 10 469 | 43.5% | 34 848 | 144.8% | 11 064 | 138.4% | (5.4%) |
| Governance and Administration | (1 285) | 1 020 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Executive & Council | (175) | 90 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | (70) | 70 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | (1 040) | 860 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | (201) | 73 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | (201) | 73 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 21 483 | 22 981 | 13 041 | 60.7% | 1 277 | 5.9% | 10 061 | 43.8% | 10 469 | 45.6% | 34 848 | 151.6% | 11 064 | 144.6% | (5.4%) |
| Planning and Development | 21 483 | 22 981 | 13 041 | 60.7% | 1 277 | 5.9% | 10 061 | 43.8% | 10 469 | 45.6% | 34 848 | 151.6% | 11 064 | 144.6% | (5.4%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 116 183 | 105 183 | 46 875 | 40.3% | 11 068 | 9.5% | 46 930 | 44.6% | 3 261 | 3.1% | 108 134 | 102.8% | 6 187 | 103.1% | (47.3%) |
| Ratepayers and other | 13 300 | 23 104 | 6 303 | 47.4% | 3 936 | 29.6% | 3 372 | 14.6% | 3 261 | 14.1% | 16 873 | 73.0% | 5 261 | 131.5% | (38.0%) |
| Government - operating | 77 924 | 82 079 | 26 111 | 33.5% | 2 174 | 2.8% | 21 278 | 25.9% | - | - | 49 563 | 60.4% | 927 | 104.6% | (100.0%) |
| Government - capital | 24 959 | - | 14 461 | 57.9% | 4 957 | 19.9% | 22 280 | - | - | - | 41 698 | - | - | 94.2% | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (113 624) | (89 183) | (24 935) | 21.9% | (18 644) | 16.4% | (23 924) | 26.8% | (17 913) | 20.1% | (85 416) | 95.8% | (22 488) | 117.0% | (20.3%) |
| Suppliers and employees | (64 910) | (89 183) | (24 935) | 38.4% | (18 644) | 28.7% | (23 924) | 26.8% | (17 913) | 20.1% | (85 416) | 95.8% | (22 488) | 117.0% | (20.3%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (48 714) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 2 559 | 16 000 | 21 940 | 857.3% | (7 576) | (296.1%) | 23 006 | 143.8% | (14 652) | (91.6%) | 22 718 | 142.0% | (16 300) | 85.1% | (10.1%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (2 559) | (81 079) | (13 041) | 509.6% | (2 987) | 116.7% | (3 773) | 4.7% | (2 799) | 3.5% | (22 599) | 27.9% | (11 095) | 76.9% | (74.8%) |
| Capital assets | (2 559) | (81 079) | (13 041) | 509.6% | (2 987) | 116.7% | (3 773) | 4.7% | (2 799) | 3.5% | (22 599) | 27.9% | (11 095) | 76.9% | (74.8%) |
| **Net Cash from/(used) Investing Activities** | (2 559) | (81 079) | (13 041) | 509.6% | (2 987) | 116.7% | (3 773) | 4.7% | (2 799) | 3.5% | (22 599) | 27.9% | (11 095) | 76.9% | (74.8%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | 0 | (65 079) | 8 899 | 37 079 641.7% | (10 563) | ############ | 19 233 | (29.6%) | (17 450) | 26.8% | 118 | (.2%) | (27 396) | 151.5% | (36.3%) |
| Cash/cash equivalents at the year begin: | (43 939) | (3 440) | 48 810 | (111.1%) | 57 710 | (131.3%) | 47 146 | (1 370.5%) | 66 379 | (1 929.6%) | 48 810 | (1 418.9%) | 73 303 | (2 406.6%) | (9.4%) |
| Cash/cash equivalents at the year end: | (43 939) | (68 519) | 57 710 | (131.3%) | 47 146 | (107.3%) | 66 379 | (96.9%) | 48 929 | (71.4%) | 48 929 | (71.4%) | 45 907 | 1 633.3% | 6.6% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 301 | 5.2% | 170 | 2.9% | 5 355 | 91.9% | - | - | 5 826 | 39.6% | - | - |
| Property Rates | 122 | 4.4% | 120 | 4.3% | 2 538 | 91.3% | - | - | 2 780 | 18.9% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 54 | 1.8% | 54 | 1.8% | 2 903 | 96.4% | - | - | 3 011 | 20.4% | - | - |
| Other | 169 | 5.4% | 165 | 5.3% | 2 774 | 89.3% | - | - | 3 108 | 21.1% | - | - |
| **Total By Income Source** | 646 | 4.4% | 509 | 3.5% | 13 570 | 92.2% | - | - | 14 725 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 23 | 2.2% | 20 | 1.9% | 1 011 | 95.9% | - | - | 1 054 | 7.2% | - | - |
| Business | 518 | 5.6% | 407 | 4.4% | 8 322 | 90.0% | - | - | 9 247 | 62.8% | - | - |
| Households | 66 | 1.6% | 63 | 1.6% | 3 959 | 96.8% | - | - | 4 088 | 27.8% | - | - |
| Other | 38 | 11.5% | 19 | 5.5% | 278 | 83.0% | - | - | 335 | 2.3% | - | - |
| **Total By Customer Group** | 646 | 4.4% | 509 | 3.5% | 13 570 | 92.2% | - | - | 14 725 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr M E Ngonyama | 035 833 2000 |
| Financial Manager | Mr Siphamandla Myeza | 035 833 2000 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UTHUNGULU (DC28)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 486 510 | 601 992 | 165 926 | 34.1% | 106 682 | 21.9% | 149 344 | 24.8% | 84 004 | 14.0% | 505 956 | 84.0% | 49 536 | 67.3% | 69.6% |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 28 042 | 29 842 | 8 225 | 29.3% | 8 004 | 28.5% | 8 015 | 26.9% | 10 663 | 35.7% | 34 907 | 117.0% | 9 004 | 137.7% | 18.4% |
| Service charges - sanitation revenue | 3 203 | 3 653 | 1 130 | 35.3% | 1 172 | 36.6% | 1 192 | 32.6% | 1 187 | 32.5% | 4 681 | 128.1% | 902 | 116.9% | 31.6% |
| Service charges - refuse revenue | 10 055 | 10 055 | 2 816 | 28.0% | 2 629 | 26.1% | 2 989 | 29.7% | 3 288 | 32.7% | 11 722 | 116.6% | 1 959 | 116.7% | 67.9% |
| Service charges - other | 219 | 219 | 72 | 33.1% | 63 | 29.0% | 52 | 24.0% | 82 | 37.5% | 270 | 123.6% | 54 | 67.5% | 51.8% |
| Rental of facilities and equipment | - | - | 12 | - | 6 | - | 8 | - | 8 | - | 34 | - | 8 | - | (2.1%) |
| Interest earned - external investments | 24 206 | 26 884 | 6 949 | 28.7% | 7 986 | 33.0% | 4 195 | 15.6% | 7 409 | 27.6% | 26 539 | 98.7% | 8 576 | 110.0% | (13.6%) |
| Interest earned - outstanding debtors | 227 | 227 | 11 | 5.0% | 6 | 2.6% | 9 | 3.8% | 8 | 3.7% | 34 | 15.1% | 9 | 75.4% | (6.5%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 372 457 | 376 300 | 146 490 | 39.3% | 76 560 | 20.6% | 133 265 | 35.4% | 37 407 | 9.9% | 393 723 | 104.6% | 25 361 | 91.7% | 47.5% |
| Other own revenue | 48 100 | 154 811 | 221 | 5% | 10 254 | 21.3% | (381) | (.2%) | 23 953 | 15.5% | 34 047 | 22.0% | 3 664 | 3.7% | 553.7% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 496 490 | 532 604 | 98 829 | 19.9% | 107 979 | 21.7% | 92 611 | 17.4% | 147 518 | 27.7% | 446 937 | 83.9% | 128 627 | 79.0% | 14.7% |
| Employee related costs | 127 085 | 114 930 | 22 661 | 17.8% | 26 015 | 20.5% | 22 150 | 19.3% | 23 556 | 20.5% | 94 383 | 82.1% | 19 581 | 70.5% | 20.3% |
| Remuneration of councillors | 8 145 | 8 809 | 2 689 | 33.0% | 1 335 | 16.4% | 2 430 | 27.6% | 2 138 | 24.3% | 8 591 | 97.5% | 2 008 | 131.4% | 6.5% |
| Debt impairment | - | 3 379 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 42 318 | 42 318 | 10 580 | 25.0% | 10 580 | 25.0% | 6 465 | 15.3% | 10 030 | 23.7% | 37 654 | 89.0% | 9 851 | 100.0% | 1.8% |
| Finance charges | 14 180 | 16 385 | 3 545 | 25.0% | 3 545 | 25.0% | 6 482 | 39.6% | 2 813 | 17.2% | 16 385 | 100.0% | 7 090 | 100.0% | (60.3%) |
| Bulk purchases | 23 775 | 27 779 | 7 586 | 31.9% | 5 437 | 22.9% | 7 203 | 25.9% | 6 454 | 23.2% | 26 680 | 96.0% | 6 008 | 117.3% | 7.4% |
| Other Materials | 113 | 113 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 74 921 | 75 824 | 16 031 | 21.4% | 16 916 | 22.6% | 16 431 | 21.7% | 16 019 | 21.1% | 65 397 | 86.2% | 13 228 | 79.0% | 21.1% |
| Transfers and grants | 10 786 | 10 786 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 195 168 | 232 281 | 35 738 | 18.3% | 44 152 | 22.6% | 31 450 | 13.5% | 86 508 | 37.2% | 197 847 | 85.2% | 70 861 | 73.4% | 22.1% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (9 980) | 69 387 | 67 097 | | (1 298) | | 56 733 | | (63 513) | | 59 019 | | (79 092) | | |
| Transfers recognised - capital | 204 906 | 209 601 | 13 093 | 6.4% | 36 427 | 17.8% | 44 526 | 21.2% | 67 882 | 32.4% | 161 928 | 77.3% | 86 463 | 98.9% | (21.5%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 194 926 | 278 989 | 80 190 | | 35 130 | | 101 259 | | 4 368 | | 220 948 | | 7 371 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 194 926 | 278 989 | 80 190 | | 35 130 | | 101 259 | | 4 368 | | 220 948 | | 7 371 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 194 926 | 278 989 | 80 190 | | 35 130 | | 101 259 | | 4 368 | | 220 948 | | 7 371 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 194 926 | 278 989 | 80 190 | | 35 130 | | 101 259 | | 4 368 | | 220 948 | | 7 371 | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 236 926 | 320 989 | 19 268 | 8.1% | 28 259 | 11.9% | 33 597 | 10.5% | 84 251 | 26.2% | 165 376 | 51.5% | 69 978 | 57.1% | 20.4% |
| National Government | 202 786 | 207 909 | 14 141 | 7.0% | 28 095 | 13.9% | 32 169 | 15.5% | 78 333 | 37.7% | 152 737 | 73.5% | 65 995 | 74.1% | 18.7% |
| Provincial Government | - | 12 778 | - | - | 321 | - | 150 | 1.2% | 884 | 6.9% | 1 355 | 10.6% | 1 | 8.0% | 66 880.2% |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 202 786 | 220 687 | 14 141 | 7.0% | 28 416 | 14.0% | 32 319 | 14.6% | 79 217 | 35.9% | 154 092 | 69.8% | 65 996 | 74.0% | 20.0% |
| Borrowing | - | 16 617 | 2 613 | - | 74 | - | 62 | .4% | 581 | 3.5% | 3 330 | 20.0% | 19 | 5.0% | 2 996.0% |
| Internally generated funds | 32 140 | 81 600 | 2 515 | 7.8% | (231) | (.7%) | 1 217 | 1.5% | 4 453 | 5.5% | 7 954 | 9.7% | 3 964 | 16.9% | 12.3% |
| Public contributions and donations | 2 000 | 2 085 | - | - | - | - | - | - | - | - | - | - | - | (2.3%) | - |
| Capital Expenditure Standard Classification | 236 926 | 320 989 | 19 268 | 8.1% | 28 259 | 11.9% | 33 597 | 10.5% | 84 251 | 26.2% | 165 376 | 51.5% | 69 978 | 57.1% | 20.4% |
| Governance and Administration | 1 010 | 12 379 | 2 583 | 255.8% | 44 | 4.4% | 185 | 1.5% | 851 | 6.9% | 3 663 | 29.6% | 1 096 | 44.4% | (22.4%) |
| Executive & Council | - | 13 | - | - | - | - | - | - | 1 | 6.0% | 1 | 6.0% | 11 | 95.6% | (93.1%) |
| Budget & Treasury Office | 340 | 340 | 3 | .9% | 23 | 6.7% | 61 | 17.9% | - | - | 87 | 25.6% | 147 | 42.1% | (100.0%) |
| Corporate Services | 670 | 12 027 | 2 580 | 385.1% | 21 | 3.2% | 124 | 1.0% | 850 | 7.1% | 3 576 | 29.7% | 937 | 36.5% | (9.4%) |
| Community and Public Safety | 2 000 | 8 438 | 27 | 1.3% | (42) | (2.1%) | 34 | .4% | 100 | 1.2% | 118 | 1.4% | 182 | 29.3% | (45.0%) |
| Community & Social Services | 2 000 | 7 542 | 27 | 1.3% | (42) | (2.1%) | 34 | .4% | 100 | 1.3% | 118 | 1.6% | 182 | 53.2% | (45.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | 896 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 120 | 604 | 1 | 1.2% | - | - | - | - | 121 | 20.0% | 122 | 20.2% | 10 | 29.0% | 1 130.4% |
| Planning and Development | - | 484 | - | - | - | - | - | - | 121 | 25.0% | 121 | 25.0% | 10 | 25.0% | 1 130.4% |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | 120 | 120 | 1 | 1.2% | - | - | - | - | - | - | 1 | 1.2% | - | - | - |
| Trading Services | 233 796 | 299 568 | 16 657 | 7.1% | 28 257 | 12.1% | 33 379 | 11.1% | 83 180 | 27.8% | 161 472 | 53.9% | 68 691 | 57.8% | 21.1% |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | 226 196 | 273 274 | 16 575 | 7.3% | 28 128 | 12.4% | 33 198 | 12.1% | 82 966 | 30.4% | 160 867 | 58.9% | 68 622 | 62.1% | 20.9% |
| Waste Water Management | - | 8 586 | 37 | - | 74 | - | 46 | .5% | 70 | .8% | 227 | 2.6% | 19 | .8% | 272.0% |
| Waste Management | 7 600 | 17 708 | 45 | .6% | 55 | .7% | 134 | .8% | 144 | .8% | 378 | 2.1% | 51 | 1.7% | 184.1% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 650 639 | 764 557 | 370 040 | 56.9% | 268 539 | 41.3% | 333 749 | 43.7% | 172 320 | 22.5% | 1 144 648 | 149.7% | 607 934 | 332.3% | (71.7%) |
| Ratepayers and other | 50 843 | 420 231 | 209 889 | 412.8% | 133 164 | 261.9% | 94 038 | 22.4% | 166 159 | 39.5% | 603 249 | 143.6% | 593 187 | 1 276.2% | (72.0%) |
| Government - operating | 372 617 | 111 262 | 143 661 | 38.6% | 119 838 | 32.2% | 129 095 | 116.0% | - | - | 392 594 | 352.9% | 8 717 | 80.6% | (100.0%) |
| Government - capital | 202 746 | 205 956 | 1 134 | .6% | 10 196 | 5.0% | 104 483 | 50.7% | - | - | 115 813 | 56.2% | - | 60.2% | - |
| Interest | 24 434 | 27 108 | 15 356 | 62.8% | 5 340 | 21.9% | 6 134 | 22.6% | 6 162 | 22.7% | 32 992 | 121.7% | 6 029 | 96.6% | 2.2% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (442 949) | (479 071) | (180 196) | 40.7% | (185 358) | 41.8% | (128 905) | 26.9% | (238 317) | 49.7% | (732 776) | 153.0% | (449 986) | 461.5% | (47.0%) |
| Suppliers and employees | (431 868) | (465 786) | (180 196) | 41.7% | (173 234) | 40.1% | (125 235) | 26.9% | (228 513) | 49.1% | (707 178) | 151.8% | (441 886) | 472.6% | (48.3%) |
| Finance charges | (6 336) | (8 544) | - | - | (7 090) | 111.9% | (3 670) | 43.0% | (4 115) | 48.2% | (14 875) | 174.1% | (5 769) | 82.0% | (28.7%) |
| Transfers and grants | (4 745) | (4 741) | - | - | (5 034) | 106.1% | - | - | (5 689) | 120.0% | (10 723) | 226.2% | (2 330) | 404.6% | 144.1% |
| Net Cash from/(used) Operating Activities | 207 690 | 285 486 | 189 844 | 91.4% | 83 181 | 40.1% | 204 844 | 71.8% | (65 997) | (23.1%) | 411 872 | 144.3% | 157 948 | 119.4% | (141.8%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | (60) | (60) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | (60) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | (60) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (236 927) | (320 988) | (81 694) | 34.5% | (42 091) | 17.8% | (65 394) | 20.4% | (122 931) | 38.3% | (312 109) | 97.2% | (118 166) | 105.3% | 4.0% |
| Capital assets | (236 927) | (320 988) | (81 694) | 34.5% | (42 091) | 17.8% | (65 394) | 20.4% | (122 931) | 38.3% | (312 109) | 97.2% | (118 166) | 105.3% | 4.0% |
| Net Cash from/(used) Investing Activities | (236 987) | (321 048) | (81 694) | 34.5% | (42 091) | 17.8% | (65 394) | 20.4% | (122 931) | 38.3% | (312 109) | 97.2% | (118 166) | 105.2% | 4.0% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 368 | 372 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 368 | 372 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (7 844) | (7 848) | - | - | - | - | (21 000) | 267.6% | (1 510) | 19.2% | (22 510) | 286.8% | (1 321) | - | 14.3% |
| Repayment of borrowing | (7 844) | (7 848) | - | - | - | - | (21 000) | 267.6% | (1 510) | 19.2% | (22 510) | 286.8% | (1 321) | - | 14.3% |
| Net Cash from/(used) Financing Activities | (7 476) | (7 476) | - | - | - | - | (21 000) | 280.9% | (1 510) | 20.2% | (22 510) | 301.1% | (1 321) | - | 14.3% |
| Net Increase/(Decrease) in cash held | (36 773) | (43 038) | 108 150 | (294.1%) | 41 090 | (111.7%) | 118 450 | (275.2%) | (190 437) | 442.5% | 77 253 | (179.5%) | 38 461 | 972 503.7% | (595.1%) |
| Cash/cash equivalents at the year begin: | 330 802 | 330 804 | 86 349 | 26.1% | 194 499 | 58.8% | 235 589 | 71.2% | 354 039 | 107.0% | 86 349 | 26.1% | 47 888 | - | 639.3% |
| Cash/cash equivalents at the year end: | 294 029 | 287 766 | 194 499 | 66.1% | 235 589 | 80.1% | 354 039 | 123.0% | 163 602 | 56.9% | 163 602 | 56.9% | 86 349 | 2 030 787.0% | 89.5% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 3 251 | 15.2% | 1 692 | 7.9% | 724 | 3.4% | 15 751 | 73.5% | 21 418 | 58.2% | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | 373 | 8.7% | 233 | 5.4% | 136 | 3.1% | 3 569 | 82.8% | 4 311 | 11.7% | - | - |
| Refuse Removal | 1 232 | 62.1% | 489 | 24.7% | 8 | .4% | 255 | 12.8% | 1 985 | 5.4% | - | - |
| Other | 350 | 3.9% | 1 009 | 11.1% | 319 | 3.5% | 7 387 | 81.5% | 9 065 | 24.6% | - | - |
| Total By Income Source | 5 206 | 14.2% | 3 423 | 9.3% | 1 187 | 3.2% | 26 962 | 73.3% | 36 778 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 1 743 | 58.7% | 455 | 15.3% | 172 | 5.8% | 600 | 20.2% | 2 970 | 8.1% | - | - |
| Business | 1 917 | 38.4% | 1 091 | 21.8% | 81 | 1.6% | 1 910 | 38.2% | 5 000 | 13.6% | - | - |
| Households | 1 546 | 5.4% | 1 877 | 6.5% | 934 | 3.2% | 24 452 | 84.9% | 28 808 | 78.3% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 5 206 | 14.2% | 3 423 | 9.3% | 1 187 | 3.2% | 26 962 | 73.3% | 36 778 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 522 | 100.0% | - | - | - | - | - | - | 522 | 1.7% |
| Bulk Water | 965 | 100.0% | - | - | - | - | - | - | 965 | 3.2% |
| PAYE deductions | 1 216 | 100.0% | - | - | - | - | - | - | 1 216 | 4.1% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 1 167 | 100.0% | - | - | - | - | - | - | 1 167 | 3.9% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 12 858 | 64.6% | 6 673 | 33.5% | 279 | 1.4% | 99 | .5% | 19 908 | 66.7% |
| Auditor-General | 43 | 100.0% | - | - | - | - | - | - | 43 | .1% |
| Other | 4 777 | 79.3% | 429 | 7.1% | 80 | 1.3% | 740 | 12.3% | 6 026 | 20.2% |
| Total | 21 548 | 72.2% | 7 102 | 23.8% | 359 | 1.2% | 839 | 2.8% | 29 847 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr M Nkosi | 035 799 2501 |
| Financial Manager | Mrs M.C Reddy | 035 799 2500 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MANDENI (KZN291)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 131 700 | 134 700 | 41 969 | 31.9% | 15 442 | 11.7% | 48 850 | 36.3% | 20 404 | 15.1% | 126 665 | 94.0% | 18 165 | 93.4% | 12.3% |
| Property rates | 26 596 | 26 596 | 6 691 | 25.2% | 10 059 | 37.8% | 10 075 | 37.9% | 6 654 | 25.0% | 33 480 | 125.9% | 4 330 | 79.8% | 53.7% |
| Property rates - penalties and collection charges | 450 | 450 | 588 | 130.6% | 1 377 | 306.0% | 1 417 | 314.9% | 1 692 | 376.0% | 5 074 | 1 127.6% | 85 | 85.1% | 1 899.2% |
| Service charges - electricity revenue | 12 598 | 12 598 | 2 906 | 23.1% | 2 799 | 22.2% | 2 768 | 22.0% | 2 730 | 21.7% | 11 204 | 88.9% | 2 597 | 102.8% | 5.1% |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 5 874 | 5 874 | 1 429 | 24.3% | 1 373 | 23.4% | 1 418 | 24.1% | 1 402 | 23.9% | 5 621 | 95.7% | 1 354 | 91.4% | 3.5% |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 190 | 190 | 59 | 31.2% | 55 | 29.2% | 39 | 20.3% | 83 | 43.7% | 236 | 124.3% | 39 | 99.9% | 111.7% |
| Interest earned - external investments | 1 800 | 1 800 | 720 | 40.0% | 60 | 3.3% | 443 | 24.6% | 197 | 10.9% | 1 420 | 78.9% | 579 | 95.9% | (66.1%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 55 | 55 | 12 | 21.5% | 47 | 84.7% | 26 | 48.0% | 7 | 12.5% | 92 | 166.6% | 15 | 7.8% | (53.7%) |
| Licences and permits | 250 | 250 | 4 | 1.8% | 3 | 1.1% | 3 | 1.3% | 3 | 1.4% | 14 | 5.5% | 2 | - | 104.8% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 68 846 | 71 846 | 29 217 | 42.4% | - | - | 31 231 | 43.5% | 5 265 | 7.3% | 65 713 | 91.5% | 8 543 | 98.1% | (38.4%) |
| Other own revenue | 15 042 | 15 042 | 342 | 2.3% | (332) | (2.2%) | 1 430 | 9.5% | 2 371 | 15.8% | 3 812 | 25.3% | 621 | 75.0% | 281.9% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 115 617 | 118 007 | 21 290 | 18.4% | 21 775 | 18.8% | 30 594 | 25.9% | 35 365 | 30.0% | 109 025 | 92.4% | 25 722 | 86.4% | 37.5% |
| Employee related costs | 41 398 | 41 398 | 7 289 | 17.6% | 8 712 | 21.0% | 8 046 | 19.4% | 8 059 | 19.5% | 32 106 | 77.6% | 7 109 | 83.1% | 13.4% |
| Remuneration of councillors | 7 969 | 7 969 | 1 916 | 24.0% | 1 938 | 24.3% | 2 257 | 28.3% | 1 906 | 23.9% | 8 016 | 100.6% | 1 818 | 98.5% | 4.9% |
| Debt impairment | 2 842 | 2 842 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 4 759 | 4 759 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | 3 | - | (100.0%) |
| Bulk purchases | 9 300 | 9 300 | 2 600 | 28.0% | 1 495 | 16.1% | 2 183 | 23.5% | 1 649 | 17.7% | 7 926 | 85.2% | 1 593 | 95.8% | 3.5% |
| Other Materials | 11 523 | 9 123 | 1 360 | 11.8% | 1 214 | 10.5% | 1 437 | 15.8% | 2 489 | 27.3% | 6 500 | 71.3% | 1 240 | 95.9% | 100.7% |
| Contracted services | 11 014 | 10 514 | 2 239 | 20.3% | 3 893 | 35.3% | 2 485 | 23.6% | 2 305 | 21.9% | 10 923 | 103.9% | 2 107 | 87.1% | 9.4% |
| Transfers and grants | 5 032 | 8 032 | 2 227 | 44.2% | 154 | 3.1% | 8 836 | 110.0% | 13 048 | 162.5% | 24 265 | 302.1% | 8 309 | 134.9% | 57.0% |
| Other expenditure | 21 778 | 24 068 | 3 659 | 16.8% | 4 369 | 20.1% | 5 350 | 22.2% | 5 910 | 24.6% | 19 288 | 80.1% | 2 732 | 89.1% | 116.3% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | 810 | - | (100.0%) |
| Surplus/(Deficit) | 16 083 | 16 693 | 20 678 | | (6 333) | | 18 256 | | (14 961) | | 17 639 | | (7 557) | | |
| Transfers recognised - capital | 27 375 | 37 338 | - | - | - | - | - | - | - | - | - | - | - | 3.8% | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 11 292 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 54 750 | 54 031 | 20 678 | | (6 333) | | 18 256 | | (14 961) | | 17 639 | | (7 557) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 54 750 | 54 031 | 20 678 | | (6 333) | | 18 256 | | (14 961) | | 17 639 | | (7 557) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 54 750 | 54 031 | 20 678 | | (6 333) | | 18 256 | | (14 961) | | 17 639 | | (7 557) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 54 750 | 54 031 | 20 678 | | (6 333) | | 18 256 | | (14 961) | | 17 639 | | (7 557) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 43 458 | 56 370 | 4 185 | 9.6% | 12 298 | 28.3% | 7 082 | 12.6% | 8 348 | 14.8% | 31 913 | 56.6% | 9 255 | 52.1% | (9.8%) |
| National Government | 25 659 | 35 621 | 3 911 | 15.2% | 9 135 | 35.6% | 6 856 | 19.2% | 8 148 | 22.9% | 28 050 | 78.7% | 9 228 | 76.2% | (11.7%) |
| Provincial Government | 1 716 | 1 716 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 27 375 | 37 337 | 3 911 | 14.3% | 9 135 | 33.4% | 6 856 | 18.4% | 8 148 | 21.8% | 28 050 | 75.1% | 9 228 | 46.2% | (11.7%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 16 083 | 19 033 | 274 | 1.7% | 3 163 | 19.7% | 226 | 1.2% | 200 | 1.0% | 3 863 | 20.3% | 27 | 170.2% | 638.1% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 43 458 | 56 370 | 4 197 | 9.7% | 12 298 | 28.3% | 7 082 | 12.6% | 8 348 | 14.8% | 31 924 | 56.6% | 9 255 | 52.1% | (9.8%) |
| Governance and Administration | 348 | 1 698 | 274 | 78.9% | 164 | 47.1% | 226 | 13.3% | 103 | 6.1% | 767 | 45.2% | 27 | 288.2% | 280.6% |
| Executive & Council | - | - | 11 | - | - | - | 175 | - | - | - | 187 | - | 27 | 74.5% | (100.0%) |
| Budget & Treasury Office | 175 | 175 | 263 | 150.4% | 164 | 93.5% | 51 | 28.9% | 46 | 26.1% | 523 | 298.9% | - | - | (100.0%) |
| Corporate Services | 173 | 1 523 | - | - | - | - | - | - | 57 | 3.8% | 57 | 3.8% | - | - | (100.0%) |
| Community and Public Safety | 1 230 | 79 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | 1 230 | 79 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 39 910 | 52 723 | 3 922 | 9.8% | 12 134 | 30.4% | 6 856 | 13.0% | 8 245 | 15.6% | 31 157 | 59.1% | 9 228 | 69.2% | (10.7%) |
| Planning and Development | 7 391 | 16 513 | 3 922 | 53.1% | 12 134 | 164.2% | 6 856 | 41.5% | 8 245 | 49.9% | 31 157 | 188.7% | 9 228 | 1 934.6% | (10.7%) |
| Road Transport | 31 939 | 36 210 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | 580 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 1 970 | 1 870 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 1 970 | 1 870 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 178 898 | 178 898 | 50 804 | 28.4% | 30 743 | 17.2% | 32 920 | 18.4% | 15 372 | 8.6% | 129 839 | 72.6% | 10 703 | 94.8% | 43.6% |
| Ratepayers and other | 41 801 | 41 801 | 8 668 | 20.7% | 8 836 | 21.1% | 9 094 | 21.8% | 15 294 | 36.6% | 41 891 | 100.2% | 10 143 | 177.0% | 50.8% |
| Government - operating | 65 400 | 65 400 | 41 632 | 63.7% | 21 754 | 33.3% | 23 341 | 35.7% | - | - | 86 727 | 132.6% | 118 | 169.0% | (100.0%) |
| Government - capital | 70 197 | 70 197 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | 1 500 | 1 500 | 504 | 33.6% | 154 | 10.3% | 485 | 32.4% | 78 | 5.2% | 1 221 | 81.4% | 442 | 75.8% | (82.5%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (98 437) | (98 437) | (21 289) | 21.6% | (21 676) | 22.0% | (30 594) | 31.1% | (35 163) | 35.7% | (108 722) | 110.4% | (25 816) | 91.1% | 36.2% |
| Suppliers and employees | (90 493) | (90 493) | (19 063) | 21.1% | (20 031) | 22.1% | (21 414) | 23.7% | (22 083) | 24.4% | (82 590) | 91.3% | (17 507) | 87.2% | 26.1% |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (7 944) | (7 944) | (2 227) | 28.0% | (1 646) | 20.7% | (9 180) | 115.6% | (13 080) | 164.7% | (26 132) | 329.0% | (8 309) | 134.9% | 57.4% |
| Net Cash from/(used) Operating Activities | 80 461 | 80 461 | 29 514 | 36.7% | 9 067 | 11.3% | 2 326 | 2.9% | (19 791) | (24.6%) | 21 117 | 26.2% | (15 113) | 99.6% | 31.0% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (70 197) | (70 197) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital assets | (70 197) | (70 197) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Investing Activities | (70 197) | (70 197) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | 54 | - | 12 | - | 41 | - | 5 | - | 113 | - | 148 | - | (96.5%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | 54 | - | 12 | - | 41 | - | 5 | - | 113 | - | 148 | - | (96.5%) |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | 54 | - | 12 | - | 41 | - | 5 | - | 113 | - | 148 | - | (96.5%) |
| Net Increase/(Decrease) in cash held | 10 264 | 10 264 | 29 569 | 288.1% | 9 079 | 88.5% | 2 368 | 23.1% | (19 786) | (192.8%) | 21 230 | 206.8% | (14 965) | (2 766.1%) | 32.2% |
| Cash/cash equivalents at the year begin: | 41 725 | 41 725 | (1 879) | (4.5%) | 27 690 | 66.4% | 36 770 | 88.1% | 39 138 | 93.8% | (1 879) | (4.5%) | 143 924 | 155.3% | (72.8%) |
| Cash/cash equivalents at the year end: | 51 989 | 51 989 | 27 690 | 53.3% | 36 770 | 70.7% | 39 138 | 75.3% | 19 351 | 37.2% | 19 351 | 37.2% | 128 958 | 427.2% | (85.0%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | (599) | (33.3%) | 10 | .5% | 40 | 2.2% | 2 348 | 130.6% | 1 799 | 2.3% | - | - |
| Property Rates | (459) | (.8%) | (1 168) | (2.1%) | 3 018 | 5.5% | 52 993 | 97.4% | 54 383 | 70.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | (172) | (.8%) | 298 | 1.4% | 293 | 1.4% | 20 723 | 98.0% | 21 141 | 27.2% | - | - |
| Other | (0) | - | 640 | 181.6% | 2 | .7% | (290) | (82.3%) | 352 | .5% | - | - |
| Total By Income Source | (1 231) | (1.6%) | (221) | (.3%) | 3 353 | 4.3% | 75 774 | 97.6% | 77 675 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | (81) | (7.8%) | 98 | 9.5% | 56 | 5.4% | 962 | 92.9% | 1 036 | 1.3% | - | - |
| Business | (346) | (1.5%) | (2 156) | (9.1%) | 2 110 | 9.0% | 23 960 | 101.7% | 23 568 | 30.3% | - | - |
| Households | (804) | (1.5%) | 1 197 | 2.3% | 1 184 | 2.2% | 51 142 | 97.0% | 52 719 | 67.9% | - | - |
| Other | (0) | - | 640 | 181.6% | 2 | .7% | (290) | (82.3%) | 352 | .5% | - | - |
| Total By Customer Group | (1 231) | (1.6%) | (221) | (.3%) | 3 353 | 4.3% | 75 774 | 97.6% | 77 675 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 365 | 60.0% | 155 | 25.4% | 89 | 14.6% | - | - | 609 | 86.8% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 72 | 78.1% | 19 | 20.5% | 1 | 1.4% | - | - | 93 | 13.2% |
| Total | 438 | 62.4% | 173 | 24.7% | 90 | 12.9% | - | - | 701 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr L H Mapholoba | 032 456 8219 |
| Financial Manager | Mr R N Hlongwa | 032 456 8200 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: KWADUKUZA (KZN292)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Operating Revenue** | 932 386 | 936 937 | 225 973 | 24.2% | 240 582 | 25.8% | 225 143 | 24.0% | 231 653 | 24.7% | 923 352 | 98.6% | 223 643 | 104.5% | 3.6% |
| Property rates | 233 999 | 233 999 | 48 882 | 20.9% | 61 765 | 26.4% | 63 058 | 26.9% | 62 484 | 26.7% | 236 188 | 100.9% | 58 974 | 101.0% | 6.0% |
| Property rates - penalties and collection charges | 6 200 | 10 500 | 5 189 | 83.7% | 2 394 | 38.6% | 1 575 | 15.0% | 1 587 | 15.1% | 10 744 | 102.3% | 1 177 | 121.4% | 34.8% |
| Service charges - electricity revenue | 485 875 | 488 614 | 119 557 | 24.6% | 115 709 | 23.8% | 116 615 | 23.9% | 122 377 | 25.0% | 474 257 | 97.1% | 105 690 | 100.8% | 15.8% |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 42 588 | 42 588 | 10 744 | 25.2% | 10 550 | 24.8% | 10 623 | 24.9% | 10 727 | 25.2% | 42 645 | 100.1% | 9 781 | 100.2% | 9.7% |
| Service charges - other | 390 | 400 | 97 | 25.0% | 104 | 26.6% | 113 | 28.3% | 93 | 23.3% | 408 | 101.9% | 83 | 98.3% | 11.7% |
| Rental of facilities and equipment | 1 515 | 1 351 | 347 | 22.9% | 340 | 22.4% | 336 | 24.9% | 388 | 28.7% | 1 411 | 104.4% | 3 231 | 287.5% | (88.0%) |
| Interest earned - external investments | 16 649 | 11 679 | 1 392 | 8.4% | 3 606 | 21.7% | 5 409 | 46.3% | 5 079 | 43.5% | 15 487 | 132.6% | 2 991 | 101.1% | 69.8% |
| Interest earned - outstanding debtors | 1 700 | 2 700 | 793 | 46.7% | 943 | 55.5% | 911 | 33.8% | 81 | 3.0% | 2 729 | 101.1% | 921 | 126.9% | (91.2%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 3 418 | 3 619 | 314 | 9.2% | 1 575 | 46.1% | 1 160 | 32.1% | 1 038 | 28.7% | 4 087 | 113.0% | 786 | 94.0% | 32.1% |
| Licences and permits | 7 014 | 7 966 | 1 983 | 28.3% | 2 149 | 30.6% | 2 066 | 25.9% | 2 356 | 29.6% | 8 554 | 107.4% | 2 235 | 118.1% | 5.4% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 97 470 | 95 462 | 32 474 | 33.3% | 24 950 | 25.6% | 19 871 | 20.8% | 17 331 | 18.2% | 94 626 | 99.1% | 25 463 | 137.6% | (31.9%) |
| Other own revenue | 35 567 | 38 058 | 4 200 | 11.8% | 16 497 | 46.4% | 3 228 | 8.5% | 8 112 | 21.3% | 32 037 | 84.2% | 12 310 | 86.3% | (34.1%) |
| Gains on disposal of PPE | - | - | - | - | - | - | 178 | - | - | - | 178 | - | - | - | - |
| **Operating Expenditure** | 932 346 | 936 913 | 221 123 | 23.7% | 206 214 | 22.1% | 177 940 | 19.0% | 247 177 | 26.4% | 852 454 | 91.0% | 194 276 | 91.1% | 27.2% |
| Employee related costs | 220 344 | 219 657 | 47 004 | 21.3% | 48 565 | 22.0% | 49 790 | 22.7% | 56 394 | 25.7% | 201 752 | 91.8% | 43 757 | 98.8% | 28.9% |
| Remuneration of councillors | 16 084 | 16 084 | 3 512 | 21.8% | 3 567 | 22.2% | 4 182 | 26.0% | 3 870 | 24.1% | 15 130 | 94.1% | 3 459 | 99.0% | 11.9% |
| Debt impairment | 15 708 | 10 000 | 3 927 | 25.0% | 3 927 | 25.0% | (6 965) | (69.7%) | 1 793 | 17.9% | 2 681 | 26.8% | - | - | (100.0%) |
| Depreciation and asset impairment | 49 193 | 57 791 | 12 298 | 25.0% | 12 230 | 24.9% | 18 336 | 31.7% | 14 392 | 24.9% | 57 257 | 99.1% | 10 579 | 98.2% | 36.0% |
| Finance charges | 14 791 | 11 091 | 1 838 | 12.4% | 952 | 6.4% | 2 557 | 23.1% | 2 788 | 25.1% | 8 135 | 73.3% | 416 | 90.4% | 570.1% |
| Bulk purchases | 362 712 | 362 712 | 113 677 | 31.3% | 78 292 | 21.6% | 77 271 | 21.3% | 92 189 | 25.4% | 361 430 | 99.6% | 79 618 | 96.9% | 15.8% |
| Other Materials | 65 279 | 75 584 | 4 208 | 6.4% | 13 565 | 20.8% | 4 833 | 6.4% | 13 116 | 17.4% | 35 722 | 47.3% | 20 338 | 78.7% | (35.5%) |
| Contracted services | 29 155 | 29 523 | 6 176 | 21.2% | 8 779 | 30.1% | 5 792 | 19.6% | 8 014 | 27.1% | 28 761 | 97.4% | 8 726 | 74.4% | (8.2%) |
| Transfers and grants | 20 000 | 16 000 | - | - | - | - | - | - | 17 601 | 110.0% | 17 601 | 110.0% | - | - | (100.0%) |
| Other expenditure | 137 579 | 136 971 | 28 483 | 20.7% | 36 337 | 26.4% | 22 144 | 16.2% | 37 021 | 27.0% | 123 985 | 90.5% | 27 382 | 75.7% | 35.2% |
| Loss on disposal of PPE | 1 500 | 1 500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | 40 | 23 | 4 851 | | 34 368 | | 47 204 | | (15 524) | | 70 898 | | 29 367 | | |
| Transfers recognised - capital | 91 874 | 61 130 | - | - | 5 774 | 6.3% | 3 379 | 5.5% | 11 277 | 18.4% | 20 431 | 33.4% | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | 91 914 | 61 154 | 4 851 | | 40 142 | | 50 583 | | (4 247) | | 91 329 | | 29 367 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after taxation** | 91 914 | 61 154 | 4 851 | | 40 142 | | 50 583 | | (4 247) | | 91 329 | | 29 367 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | 91 914 | 61 154 | 4 851 | | 40 142 | | 50 583 | | (4 247) | | 91 329 | | 29 367 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | 91 914 | 61 154 | 4 851 | | 40 142 | | 50 583 | | (4 247) | | 91 329 | | 29 367 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Source of Finance** | 444 416 | 314 826 | 8 533 | 1.9% | 16 775 | 3.8% | 8 119 | 2.6% | 49 157 | 15.6% | 82 584 | 26.2% | 66 067 | 44.2% | (25.6%) |
| National Government | 87 224 | 49 130 | 2 612 | 3.0% | 3 574 | 4.1% | 2 139 | 4.4% | 6 444 | 13.1% | 14 769 | 30.1% | 15 600 | 64.3% | (58.7%) |
| Provincial Government | 4 650 | 12 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 91 874 | 61 130 | 2 612 | 2.8% | 3 574 | 3.9% | 2 139 | 3.5% | 6 444 | 10.5% | 14 769 | 24.2% | 15 600 | 64.3% | (58.7%) |
| Borrowing | 193 566 | 112 219 | 1 446 | .7% | 4 003 | 2.1% | 1 602 | 1.4% | 12 831 | 11.4% | 19 882 | 17.7% | 811 | 4.0% | 1 481.6% |
| Internally generated funds | 158 976 | 141 477 | 4 476 | 2.8% | 9 167 | 5.8% | 4 378 | 3.1% | 29 881 | 21.1% | 47 903 | 33.9% | 49 656 | 80.3% | (39.8%) |
| Public contributions and donations | - | - | - | - | 30 | - | - | - | - | - | 30 | - | - | - | - |
| **Capital Expenditure Standard Classification** | 444 416 | 314 826 | 8 533 | 1.9% | 16 775 | 3.8% | 8 119 | 2.6% | 49 157 | 15.6% | 82 584 | 26.2% | 66 067 | 44.2% | (25.6%) |
| Governance and Administration | 24 472 | 12 125 | - | - | 1 589 | 6.5% | 2 406 | 19.8% | 5 294 | 43.7% | 9 290 | 76.6% | 7 280 | 77.5% | (27.3%) |
| Executive & Council | 20 572 | 4 099 | - | - | 938 | 4.6% | 2 139 | 52.2% | 4 169 | 101.7% | 7 247 | 176.8% | 3 673 | 527.8% | 13.5% |
| Budget & Treasury Office | 200 | 435 | - | - | 158 | 79.2% | 13 | 3.0% | 295 | 67.8% | 466 | 107.2% | 91 | 41.4% | 223.5% |
| Corporate Services | 3 700 | 7 592 | - | - | 493 | 13.3% | 254 | 3.3% | 830 | 10.9% | 1 577 | 20.8% | 3 516 | 45.3% | (76.4%) |
| Community and Public Safety | 66 950 | 37 238 | 101 | .2% | 1 819 | 2.7% | 965 | 2.6% | 2 519 | 6.8% | 5 403 | 14.5% | 2 489 | 65.7% | 1.2% |
| Community & Social Services | 17 079 | 15 475 | 83 | .5% | 438 | 2.6% | 185 | 1.2% | 707 | 4.6% | 1 412 | 9.1% | 799 | 52.1% | (11.6%) |
| Sport And Recreation | 14 341 | 13 044 | - | - | - | - | 172 | 1.3% | 595 | 4.6% | 767 | 5.9% | - | - | (100.0%) |
| Public Safety | 5 706 | 8 720 | 18 | .3% | 1 381 | 24.2% | 608 | 7.0% | 1 217 | 14.0% | 3 224 | 37.0% | 1 664 | 71.5% | (26.9%) |
| Housing | 29 825 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | 26 | 100.4% | (100.0%) |
| Economic and Environmental Services | 175 918 | 170 972 | 7 181 | 4.1% | 8 593 | 4.9% | 2 967 | 1.7% | 25 600 | 15.0% | 44 341 | 25.9% | 25 082 | 39.9% | 2.1% |
| Planning and Development | 500 | 1 157 | 171 | 34.1% | 73 | 14.6% | - | - | 1 538 | 132.9% | 1 781 | 154.0% | 5 909 | 67.7% | (74.0%) |
| Road Transport | 175 418 | 169 815 | 7 010 | 4.0% | 8 520 | 4.9% | 2 967 | 1.7% | 24 062 | 14.2% | 42 559 | 25.1% | 19 173 | 34.8% | 25.5% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 177 076 | 94 490 | 1 252 | .7% | 4 773 | 2.7% | 1 782 | 1.9% | 15 744 | 16.7% | 23 551 | 24.9% | 31 216 | 43.6% | (49.6%) |
| Electricity | 175 976 | 91 390 | 1 252 | .7% | 4 743 | 2.7% | 1 739 | 1.9% | 15 154 | 16.6% | 22 889 | 25.0% | 30 649 | 44.4% | (50.6%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 1 100 | 3 100 | - | - | 30 | 2.7% | 43 | 1.4% | 589 | 19.0% | 662 | 21.4% | 567 | 20.5% | 4.0% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 Budget Main appropriation | 2012/13 Budget Adjusted Budget | 2012/13 First Quarter Actual Expenditure | 2012/13 First Quarter 1st Q as % of Main appropriation | 2012/13 Second Quarter Actual Expenditure | 2012/13 Second Quarter 2nd Q as % of Main appropriation | 2012/13 Third Quarter Actual Expenditure | 2012/13 Third Quarter 3rd Q as % of adjusted budget | 2012/13 Fourth Quarter Actual Expenditure | 2012/13 Fourth Quarter 4th Q as % of adjusted budget | 2012/13 Year to Date Actual Expenditure | 2012/13 Year to Date Total Expenditure as % of adjusted budget | 2011/12 Fourth Quarter Actual Expenditure | 2011/12 Fourth Quarter Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 993 526 | 954 733 | 185 790 | 18.7% | 250 279 | 25.2% | 251 179 | 26.3% | 228 127 | 23.9% | 915 376 | 95.9% | 218 718 | 101.9% | 4.3% |
| Ratepayers and other | 786 002 | 784 031 | 151 119 | 19.2% | 216 207 | 27.5% | 221 634 | 28.3% | 214 483 | 27.4% | 803 443 | 102.5% | 185 460 | 108.1% | 15.6% |
| Government - operating | 97 470 | 95 462 | 32 420 | 33.3% | 26 384 | 27.1% | 20 409 | 21.4% | 2 843 | 3.0% | 82 056 | 86.0% | 24 618 | 117.7% | (88.5%) |
| Government - capital | 91 874 | 61 130 | - | - | 2 231 | 2.4% | 3 724 | 6.1% | 4 714 | 7.7% | 10 669 | 17.5% | - | - | (100.0%) |
| Interest | 18 179 | 14 109 | 2 251 | 12.4% | 5 458 | 30.0% | 5 413 | 38.4% | 6 088 | 43.1% | 19 209 | 136.1% | 8 639 | 121.6% | (29.5%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (852 309) | (847 486) | (179 068) | 21.0% | (149 592) | 17.6% | (190 723) | 22.5% | (195 064) | 23.0% | (714 448) | 84.3% | (58 366) | 80.2% | 234.2% |
| Suppliers and employees | (817 518) | (820 395) | (177 231) | 21.7% | (148 640) | 18.2% | (188 166) | 22.9% | (192 276) | 23.4% | (706 313) | 86.1% | (57 969) | 74.1% | 231.7% |
| Finance charges | (14 791) | (11 091) | (1 838) | 12.4% | (952) | 6.4% | (2 557) | 23.1% | (2 788) | 25.1% | (8 135) | 73.3% | (397) | 771.0% | 601.9% |
| Transfers and grants | (20 000) | (16 000) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 141 216 | 107 246 | 6 722 | 4.8% | 100 687 | 71.3% | 60 456 | 56.4% | 33 063 | 30.8% | 200 928 | 187.4% | 160 352 | 334.2% | (79.4%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 500 | 500 | - | - | 2 | .3% | (3 356) | (671.3%) | - | - | (3 355) | (671.0%) | (22 974) | 18 805.7% | (100.0%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | 500 | 500 | - | - | - | - | - | - | - | - | - | - | 541 | 1 081.3% | (100.0%) |
| Decrease in other non-current receivables | - | - | - | - | 2 | - | (3 356) | - | - | - | (3 355) | - | 555 | - | (100.0%) |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | (24 070) | (830 711 300.0%) | (100.0%) |
| Payments | (444 416) | (314 826) | (8 533) | 1.9% | (15 888) | 3.6% | (2 949) | .9% | (35 938) | 11.4% | (63 308) | 20.1% | (69 857) | 44.5% | (48.6%) |
| Capital assets | (444 416) | (314 826) | (8 533) | 1.9% | (15 888) | 3.6% | (2 949) | .9% | (35 938) | 11.4% | (63 308) | 20.1% | (69 857) | 44.5% | (48.6%) |
| Net Cash from/(used) Investing Activities | (443 916) | (314 326) | (8 533) | 1.9% | (15 886) | 3.6% | (6 305) | 2.0% | (35 938) | 11.4% | (66 663) | 21.2% | (92 831) | 40.2% | (61.3%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 197 566 | 114 219 | 296 | .1% | 29 544 | 15.0% | 6 836 | 6.0% | (370) | (.3%) | 36 307 | 31.8% | 22 119 | 23.6% | (101.7%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 193 566 | 112 219 | - | - | 28 957 | 15.0% | 5 888 | 5.2% | - | - | 34 845 | 31.1% | 21 544 | 22.4% | (100.0%) |
| Increase (decrease) in consumer deposits | 4 000 | 2 000 | 296 | 7.4% | 587 | 14.7% | 948 | 47.4% | (370) | (18.5%) | 1 462 | 73.1% | 575 | 81.7% | (164.3%) |
| Payments | (26 297) | (16 535) | (2 034) | 7.7% | (2 571) | 9.8% | (2 345) | 14.2% | (2 832) | 17.1% | (9 783) | 59.2% | (3 575) | 87.5% | (20.8%) |
| Repayment of borrowing | (26 297) | (16 535) | (2 034) | 7.7% | (2 571) | 9.8% | (2 345) | 14.2% | (2 832) | 17.1% | (9 783) | 59.2% | (3 575) | 87.5% | (20.8%) |
| Net Cash from/(used) Financing Activities | 171 270 | 97 684 | (1 738) | (1.0%) | 26 973 | 15.7% | 4 491 | 4.6% | (3 202) | (3.3%) | 26 524 | 27.2% | 18 544 | 15.2% | (117.3%) |
| Net Increase/(Decrease) in cash held | (131 430) | (109 395) | (3 550) | 2.7% | 111 774 | (85.0%) | 58 642 | (53.6%) | (6 077) | 5.6% | 160 789 | (147.0%) | 86 064 | (230.6%) | (107.1%) |
| Cash/cash equivalents at the year begin: | 237 739 | 403 038 | 360 801 | 151.8% | 357 252 | 150.3% | 469 026 | 116.4% | 527 667 | 130.9% | 360 801 | 89.5% | 316 974 | 100.0% | 66.5% |
| Cash/cash equivalents at the year end: | 106 309 | 293 643 | 357 252 | 336.0% | 469 026 | 441.2% | 527 667 | 179.7% | 521 590 | 177.6% | 521 590 | 177.6% | 403 038 | 215.7% | 29.4% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Written Off Amount | Written Off % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 9 267 | 49.7% | 2 023 | 10.8% | 791 | 4.2% | 6 578 | 35.3% | 18 659 | 14.7% | - | - |
| Property Rates | 8 878 | 15.2% | 3 634 | 6.2% | 2 811 | 4.8% | 42 951 | 73.7% | 58 273 | 45.9% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 980 | 13.7% | 478 | 6.7% | 336 | 4.7% | 5 359 | 74.9% | 7 153 | 5.6% | - | - |
| Other | (1 343) | (3.1%) | 1 185 | 2.8% | 549 | 1.3% | 42 445 | 99.1% | 42 835 | 33.7% | - | - |
| Total By Income Source | 17 781 | 14.0% | 7 320 | 5.8% | 4 486 | 3.5% | 97 332 | 76.7% | 126 919 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 768 | 7.8% | 946 | 9.6% | 165 | 1.7% | 7 979 | 80.9% | 9 857 | 7.8% | - | - |
| Business | 3 372 | 20.5% | 1 556 | 9.4% | 811 | 4.9% | 10 749 | 65.2% | 16 486 | 13.0% | - | - |
| Households | 13 578 | 13.5% | 4 795 | 4.8% | 3 503 | 3.5% | 78 374 | 78.2% | 100 250 | 79.0% | - | - |
| Other | 63 | 19.4% | 24 | 7.4% | 8 | 2.3% | 231 | 70.8% | 325 | .3% | - | - |
| Total By Customer Group | 17 781 | 14.0% | 7 320 | 5.8% | 4 486 | 3.5% | 97 332 | 76.7% | 126 919 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 29 610 | 100.0% | - | - | - | - | - | - | 29 610 | 33.2% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 2 319 | 100.0% | - | - | - | - | - | - | 2 319 | 2.6% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 2 419 | 100.0% | - | - | - | - | - | - | 2 419 | 2.7% |
| Loan repayments | 2 473 | 100.0% | - | - | - | - | - | - | 2 473 | 2.8% |
| Trade Creditors | 12 848 | 89.2% | 931 | 6.5% | 183 | 1.3% | 442 | 3.1% | 14 405 | 16.2% |
| Auditor-General | 330 | 100.0% | - | - | - | - | - | - | 330 | .4% |
| Other | 22 632 | 60.3% | 10 924 | 29.1% | 3 658 | 9.7% | 326 | .9% | 37 540 | 42.1% |
| Total | 72 631 | 81.5% | 11 855 | 13.3% | 3 841 | 4.3% | 768 | .9% | 89 095 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | N J Mdakane | 032 437 5003 |
| Financial Manager | Shamir Rajcoomar | 032 437 5502 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: NDWEDWE (KZN293)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Operating Revenue** | 74 517 | 72 428 | 3 299 | 4.4% | 25 619 | 34.4% | 16 409 | 22.7% | 3 031 | 4.2% | 48 357 | 66.8% | 4 331 | 28.5% | (30.0%) |
| Property rates | 7 592 | 4 100 | 2 159 | 28.4% | 656 | 8.6% | 658 | 16.0% | 658 | 16.0% | 4 131 | 100.7% | 1 030 | 79.7% | (36.1%) |
| Property rates - penalties and collection charges | - | - | 25 | - | - | - | - | - | - | - | 25 | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 290 | 290 | 25 | 8.5% | 27 | 9.4% | 33 | 11.5% | 322 | 110.9% | 407 | 140.3% | 25 | 41.3% | 1 209.0% |
| Interest earned - external investments | 3 000 | 3 000 | 485 | 16.2% | 452 | 15.1% | 586 | 19.5% | 654 | 21.8% | 2 177 | 72.6% | 396 | 52.6% | 65.4% |
| Interest earned - outstanding debtors | 300 | 300 | - | - | 82 | 27.3% | 96 | 31.9% | 103 | 34.5% | 281 | 93.7% | - | - | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 62 985 | 64 388 | 256 | .4% | 20 087 | 31.9% | 19 358 | 30.1% | 1 148 | 1.8% | 40 849 | 63.4% | 46 | 12.3% | 2 418.8% |
| Other own revenue | 350 | 350 | 349 | 99.7% | 4 315 | 1 233.0% | (4 322) | (1 234.9%) | 146 | 41.6% | 488 | 139.4% | 2 835 | 445.0% | (94.9%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | 74 517 | 72 428 | 16 494 | 22.1% | 13 885 | 18.6% | 13 800 | 19.1% | 21 940 | 30.3% | 66 120 | 91.3% | 15 138 | 92.7% | 44.9% |
| Employee related costs | 20 340 | 20 167 | 4 940 | 24.3% | 4 263 | 21.0% | 4 846 | 24.0% | 4 894 | 24.3% | 18 943 | 93.9% | 6 887 | 138.0% | (28.9%) |
| Remuneration of councillors | 8 696 | 8 696 | 1 977 | 22.7% | 1 977 | 22.7% | 2 301 | 26.5% | 2 131 | 24.5% | 8 385 | 96.4% | - | - | (100.0%) |
| Debt impairment | 4 196 | 2 333 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 3 000 | 3 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 395 | 395 | - | - | 174 | 44.0% | 45 | 11.3% | 59 | 14.8% | 277 | 70.1% | 35 | 61.1% | 64.9% |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | 9 565 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 3 160 | 3 160 | 259 | 8.2% | 776 | 24.5% | 776 | 24.5% | 776 | 24.5% | 2 585 | 81.8% | - | - | (100.0%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 25 165 | 34 678 | 9 319 | 37.0% | 6 696 | 26.6% | 5 833 | 16.8% | 14 081 | 40.6% | 35 930 | 103.6% | 8 215 | 73.2% | 71.4% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | - | - | (13 196) | | 11 733 | | 2 609 | | (18 909) | | (17 763) | | (10 807) | | |
| Transfers recognised - capital | 33 961 | 36 558 | 32 219 | 94.9% | 2 491 | 7.3% | - | - | - | - | 34 710 | 94.9% | 15 388 | 227.7% | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | 33 961 | 36 558 | 19 023 | | 14 225 | | 2 609 | | (18 909) | | 16 947 | | 4 581 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after taxation** | 33 961 | 36 558 | 19 023 | | 14 225 | | 2 609 | | (18 909) | | 16 947 | | 4 581 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | 33 961 | 36 558 | 19 023 | | 14 225 | | 2 609 | | (18 909) | | 16 947 | | 4 581 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | 33 961 | 36 558 | 19 023 | | 14 225 | | 2 609 | | (18 909) | | 16 947 | | 4 581 | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Source of Finance** | 33 961 | 36 558 | 1 393 | 4.1% | 2 854 | 8.4% | 7 613 | 20.8% | 9 697 | 26.5% | 21 556 | 59.0% | 4 358 | 58.3% | 122.5% |
| National Government | 33 961 | 36 558 | 1 393 | 4.1% | 2 854 | 8.4% | 7 613 | 20.8% | 8 909 | 24.4% | 20 769 | 56.8% | 4 358 | 58.3% | 104.4% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | 788 | - | 788 | - | - | - | (100.0%) |
| **Transfers recognised - capital** | 33 961 | 36 558 | 1 393 | 4.1% | 2 854 | 8.4% | 7 613 | 20.8% | 9 697 | 26.5% | 21 556 | 59.0% | 4 358 | 58.3% | 122.5% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Capital Expenditure Standard Classification** | 33 961 | 36 558 | 1 393 | 4.1% | 2 854 | 8.4% | 7 613 | 20.8% | 9 697 | 26.5% | 21 556 | 59.0% | 4 351 | 58.3% | 122.8% |
| Governance and Administration | 733 | 630 | 165 | 22.5% | 275 | 37.5% | 177 | 28.0% | 1 | .1% | 617 | 97.9% | 627 | 57.0% | (99.9%) |
| Executive & Council | - | - | 163 | - | - | - | - | - | - | - | 163 | - | 374 | 65.7% | (100.0%) |
| Budget & Treasury Office | 30 | 30 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | 703 | 600 | 1 | .2% | 275 | 39.1% | 177 | 29.4% | 1 | .1% | 454 | 75.6% | 253 | 18.6% | (99.6%) |
| Community and Public Safety | 300 | - | 283 | 94.2% | - | - | - | - | - | - | 283 | - | 3 725 | - | (100.0%) |
| Community & Social Services | 300 | - | 283 | 94.2% | - | - | - | - | - | - | 283 | - | 3 725 | - | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 32 928 | 35 928 | 946 | 2.9% | 2 579 | 7.8% | 7 436 | 20.7% | 9 696 | 27.0% | 20 657 | 57.5% | - | - | (100.0%) |
| Planning and Development | 32 928 | - | 946 | 2.9% | 2 579 | 7.8% | 7 436 | - | 9 696 | - | 20 657 | - | - | - | (100.0%) |
| Road Transport | - | 35 928 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 98 017 | 98 017 | 27 624 | 28.2% | 23 261 | 23.7% | 16 866 | 17.2% | 3 031 | 3.1% | 70 782 | 72.2% | 4 558 | 133.6% | (33.5%) |
| Ratepayers and other | 7 592 | 7 592 | 2 557 | 33.7% | 5 080 | 66.9% | (3 535) | (46.6%) | 1 229 | 16.2% | 5 331 | 70.2% | 3 890 | - | (68.4%) |
| Government - operating | 52 748 | 52 748 | 24 582 | 46.6% | 17 729 | 33.6% | 19 815 | 37.6% | 1 148 | 2.2% | 63 273 | 120.0% | 273 | 72.4% | 320.4% |
| Government - capital | 36 448 | 36 448 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | 1 229 | 1 229 | 485 | 39.5% | 452 | 36.8% | 586 | 47.7% | 654 | 53.2% | 2 177 | 177.2% | 396 | 52.3% | 65.4% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (112 528) | (112 524) | (15 539) | 13.8% | (14 445) | 12.8% | (13 800) | 12.3% | (21 940) | 19.5% | (65 724) | 58.4% | (10 543) | 76.4% | 108.1% |
| Suppliers and employees | (112 133) | (112 129) | (15 475) | 13.8% | (14 335) | 12.8% | (13 755) | 12.3% | (21 882) | 19.5% | (65 447) | 58.4% | (10 434) | 76.5% | 109.7% |
| Finance charges | (395) | (395) | (64) | 16.2% | (110) | 27.8% | (45) | 11.3% | (59) | 14.8% | (277) | 70.2% | (109) | 66.4% | (46.4%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | (14 511) | (14 507) | 12 085 | (83.3%) | 8 816 | (60.8%) | 3 065 | (21.1%) | (18 909) | 130.3% | 5 057 | (34.9%) | (5 985) | 2 077.7% | 215.9% |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | 22 411 | 22 411 | - | - | - | - | - | - | - | - | - | - | - | (4.1%) | - |
| Proceeds on disposal of PPE | 22 411 | 22 411 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | (3 388) | - | (100.0%) |
| Capital assets | - | - | - | - | - | - | - | - | - | - | - | - | (3 388) | - | (100.0%) |
| **Net Cash from/(used) Investing Activities** | 22 411 | 22 411 | - | - | - | - | - | - | - | - | - | - | (3 388) | 53.8% | (100.0%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | 7 900 | 7 900 | - | - | - | - | - | - | - | - | - | - | 302 | (5.3%) | (100.0%) |
| Short term loans | 7 900 | 7 900 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | 302 | - | (100.0%) |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | 7 900 | 7 900 | - | - | - | - | - | - | - | - | - | - | 302 | (21.3%) | (100.0%) |
| **Net Increase/(Decrease) in cash held** | 15 800 | 15 804 | 12 085 | 76.5% | 8 816 | 55.8% | 3 065 | 19.4% | (18 909) | (119.6%) | 5 057 | 32.0% | (9 071) | (229.1%) | 108.5% |
| Cash/cash equivalents at the year begin: | 919 | 919 | - | - | 12 085 | 1 315.0% | 20 901 | 2 274.3% | 23 967 | 2 607.9% | - | - | 32 339 | 12.2% | (25.9%) |
| Cash/cash equivalents at the year end: | 16 719 | 16 723 | 12 085 | 72.3% | 20 901 | 125.0% | 23 967 | 143.3% | 5 057 | 30.2% | 5 057 | 30.2% | 23 267 | 110.1% | (78.3%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 244 | 3.3% | 217 | 3.0% | 202 | 2.7% | 6 687 | 91.0% | 7 349 | 97.1% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 277 | 124.5% | (1) | (.4%) | (1) | (.3%) | (53) | (23.8%) | 222 | 2.9% | - | - |
| **Total By Income Source** | 521 | 6.9% | 216 | 2.9% | 201 | 2.7% | 6 634 | 87.6% | 7 571 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 90 | 2.6% | 89 | 2.6% | 86 | 2.5% | 3 116 | 92.2% | 3 380 | 44.6% | - | - |
| Business | 111 | 4.9% | 94 | 4.2% | 83 | 3.7% | 1 959 | 87.2% | 2 247 | 29.7% | - | - |
| Households | 32 | 2.2% | 32 | 2.2% | 31 | 2.2% | 1 359 | 93.5% | 1 454 | 19.2% | - | - |
| Other | 288 | 58.8% | 1 | .3% | 1 | .3% | 199 | 40.6% | 490 | 6.5% | - | - |
| **Total By Customer Group** | 521 | 6.9% | 216 | 2.9% | 201 | 2.7% | 6 634 | 87.6% | 7 571 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | GJ Majola | 032 532 5030 |
| Financial Manager | S K Khoza | 032 532 5001 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: MAPHUMULO (KZN294)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 65 285 | 67 972 | 25 749 | 39.4% | 22 806 | 34.9% | 17 406 | 25.6% | 119 | .2% | 66 080 | 97.2% | 3 140 | 97.1% | (96.2%) |
| Property rates | 11 997 | 11 997 | 4 609 | 38.4% | 4 609 | 38.4% | 1 536 | 12.8% | 1 536 | 12.8% | 12 291 | 102.4% | 4 590 | 154.9% | (66.5%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | (1 544) | - | (1 544) | - | (1 544) | - | (1 544) | - | (6 178) | - | (2 297) | - | (32.8%) |
| Rental of facilities and equipment | 605 | 746 | 212 | 35.1% | 201 | 33.3% | 65 | 8.8% | 82 | 11.0% | 561 | 75.1% | 169 | 103.7% | (51.6%) |
| Interest earned - external investments | 400 | 1 344 | 361 | 90.2% | 174 | 43.6% | 174 | 13.0% | (225) | (16.7%) | 485 | 36.1% | 583 | 202.4% | (138.6%) |
| Interest earned - outstanding debtors | 33 | 480 | 37 | 112.4% | 135 | 407.3% | 20 | 4.1% | 151 | 31.4% | 342 | 71.2% | 63 | 348.0% | 140.8% |
| Dividends received | - | - | - | - | - | - | - | - | 109 | - | 109 | - | - | - | (100.0%) |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 51 330 | 52 105 | 22 046 | 42.9% | 19 209 | 37.4% | 16 082 | 30.9% | - | - | 57 337 | 110.0% | - | 94.9% | - |
| Other own revenue | 419 | 800 | 29 | 6.8% | 22 | 5.2% | 1 073 | 134.2% | 11 | 1.3% | 1 133 | 141.8% | 32 | 51.0% | (66.2%) |
| Gains on disposal of PPE | 500 | 500 | - | - | - | - | - | - | - | - | - | - | - | 96.3% | - |
| Operating Expenditure | 64 272 | 73 630 | 8 988 | 14.0% | 13 814 | 21.5% | 10 178 | 13.8% | 15 248 | 20.7% | 48 227 | 65.5% | 8 214 | 64.6% | 85.6% |
| Employee related costs | 18 932 | 19 882 | 3 657 | 19.3% | 4 281 | 22.6% | 3 954 | 19.9% | 6 274 | 31.6% | 18 167 | 91.4% | 3 277 | 88.7% | 91.5% |
| Remuneration of councillors | 5 602 | 5 902 | 1 236 | 22.1% | 1 335 | 23.8% | 1 328 | 22.5% | 1 299 | 22.0% | 5 198 | 88.1% | 1 179 | 81.9% | 10.2% |
| Debt impairment | 360 | 360 | - | - | - | - | - | - | - | - | - | - | - | 567.8% | - |
| Depreciation and asset impairment | 6 528 | 6 528 | - | - | - | - | - | - | - | - | - | - | 983 | 22.6% | (100.0%) |
| Finance charges | 1 671 | 1 559 | 1 | - | 1 | - | 0 | - | 893 | 57.3% | 895 | 57.4% | 20 | 59.5% | 4 427.3% |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | 4 447 | 8 964 | 142 | 3.2% | 1 269 | 28.5% | 558 | 6.2% | 831 | 9.3% | 2 800 | 31.2% | 91 | - | 816.3% |
| Contracted services | 7 006 | 7 742 | 898 | 12.8% | 723 | 10.3% | 1 185 | 15.3% | 516 | 6.7% | 3 322 | 42.9% | 534 | 72.8% | (3.4%) |
| Transfers and grants | 2 242 | 2 856 | 102 | 4.6% | 193 | 8.6% | 18 | .6% | - | - | 313 | 11.0% | 940 | 181.1% | (100.0%) |
| Other expenditure | 17 485 | 19 836 | 2 952 | 16.9% | 6 011 | 34.4% | 3 135 | 15.8% | 5 434 | 27.4% | 17 532 | 88.4% | 1 191 | 36.3% | 356.1% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 013 | (5 657) | 16 761 | | 8 992 | | 7 228 | | (15 129) | | 17 852 | | (5 074) | | |
| Transfers recognised - capital | 26 477 | 26 477 | 10 703 | 40.4% | 8 026 | 30.3% | 6 748 | 25.5% | 2 748 | 10.4% | 28 225 | 106.6% | - | 76.0% | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 27 490 | 20 820 | 27 464 | | 17 018 | | 13 976 | | (12 381) | | 46 077 | | (5 074) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 27 490 | 20 820 | 27 464 | | 17 018 | | 13 976 | | (12 381) | | 46 077 | | (5 074) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 27 490 | 20 820 | 27 464 | | 17 018 | | 13 976 | | (12 381) | | 46 077 | | (5 074) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 27 490 | 20 820 | 27 464 | | 17 018 | | 13 976 | | (12 381) | | 46 077 | | (5 074) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 39 360 | 40 625 | 9 322 | 23.7% | 9 343 | 23.7% | 2 950 | 7.3% | 5 503 | 13.5% | 27 119 | 66.8% | 8 089 | 29.6% | (32.0%) |
| National Government | 26 477 | 26 497 | 5 475 | 20.7% | 7 945 | 30.0% | 2 950 | 11.1% | 5 186 | 19.6% | 21 556 | 81.4% | 7 490 | 47.6% | (30.8%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | .1% | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 26 477 | 26 497 | 5 475 | 20.7% | 7 945 | 30.0% | 2 950 | 11.1% | 5 186 | 19.6% | 21 556 | 81.4% | 7 490 | 31.1% | (30.8%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 12 883 | 14 128 | 3 847 | 29.9% | 1 399 | 10.9% | - | - | 318 | 2.2% | 5 563 | 39.4% | 599 | 21.6% | (47.0%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 39 360 | 40 625 | 9 322 | 23.7% | 9 343 | 23.7% | 2 950 | 7.3% | 5 503 | 13.5% | 27 119 | 66.8% | 8 095 | 29.6% | (32.0%) |
| Governance and Administration | 895 | 755 | 62 | 6.9% | 22 | 2.4% | - | - | 141 | 18.6% | 224 | 29.7% | 8 | 34.9% | 1 697.5% |
| Executive & Council | 95 | 105 | 5 | 5.0% | - | - | - | - | 7 | 7.1% | 12 | 11.6% | 1 | - | 507.6% |
| Budget & Treasury Office | 230 | 250 | 18 | 7.8% | 22 | 9.5% | - | - | 133 | 53.3% | 173 | 69.3% | 7 | 73.3% | 1 918.7% |
| Corporate Services | 570 | 400 | 39 | 6.8% | - | - | - | - | - | - | 39 | 9.7% | - | - | - |
| Community and Public Safety | 105 | 100 | 29 | 27.7% | 1 172 | 1 116.2% | 1 404 | 1 403.8% | 1 122 | 1 122.0% | 3 727 | 3 726.9% | - | 1 956.6% | (100.0%) |
| Community & Social Services | 50 | 50 | 29 | 58.2% | 1 172 | 2 344.1% | 1 404 | 2 807.6% | 1 122 | 2 243.9% | 3 727 | 7 453.7% | - | 2 204.2% | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | 55 | 50 | - | - | - | - | - | - | - | - | - | - | - | 100.0% | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 38 360 | 39 770 | 9 231 | 24.1% | 8 149 | 21.2% | 1 546 | 3.9% | 4 241 | 10.7% | 23 168 | 58.3% | 8 087 | 26.7% | (47.6%) |
| Planning and Development | 210 | 210 | - | - | - | - | - | - | - | - | - | - | - | 41.0% | - |
| Road Transport | 38 150 | 39 560 | 9 231 | 24.2% | 8 149 | 21.4% | 1 546 | 3.9% | 4 241 | 10.7% | 23 168 | 58.6% | 8 087 | 26.6% | (47.6%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 88 829 | 88 829 | 43 366 | 48.8% | 29 359 | 33.1% | 23 199 | 26.1% | 9 239 | 10.4% | 105 163 | 118.4% | 1 607 | 102.3% | 474.9% |
| Ratepayers and other | 10 622 | 10 622 | 9 652 | 90.9% | 4 272 | 40.2% | 3 342 | 31.5% | 9 089 | 85.6% | 26 355 | 248.1% | 1 270 | 133.8% | 615.5% |
| Government - operating | 51 330 | 51 330 | 22 878 | 44.6% | 16 022 | 31.2% | 12 882 | 25.1% | - | - | 51 782 | 100.9% | - | 102.7% | - |
| Government - capital | 26 477 | 26 477 | 10 703 | 40.4% | 9 026 | 34.1% | 6 748 | 25.5% | - | - | 26 477 | 100.0% | 223 | 95.2% | (100.0%) |
| Interest | 400 | 400 | 132 | 33.0% | 40 | 9.9% | 227 | 56.7% | 150 | 37.5% | 549 | 137.2% | 114 | 45.6% | 32.2% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (48 243) | (48 244) | (23 319) | 48.3% | (25 906) | 53.7% | (15 257) | 31.6% | (11 497) | 23.8% | (75 979) | 157.5% | (19 228) | 169.2% | (40.2%) |
| Suppliers and employees | (44 330) | (44 332) | (23 319) | 52.6% | (25 905) | 58.4% | (15 257) | 34.4% | (10 604) | 23.9% | (75 085) | 169.4% | (19 228) | 176.7% | (44.9%) |
| Finance charges | (1 671) | (1 671) | - | - | (1) | - | - | - | (893) | 53.5% | (894) | 53.5% | - | .2% | (100.0%) |
| Transfers and grants | (2 242) | (2 242) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 40 586 | 40 585 | 20 047 | 49.4% | 3 454 | 8.5% | 7 942 | 19.6% | (2 258) | (5.6%) | 29 184 | 71.9% | (17 620) | 36.7% | (87.2%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | 5 952 | 5 952 | (11 500) | (193.2%) | (3 642) | (61.2%) | - | - | 3 000 | 50.4% | (12 142) | (204.0%) | - | - | (100.0%) |
| Proceeds on disposal of PPE | 500 | 500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 5 452 | 5 452 | (11 500) | (210.9%) | (3 642) | (66.8%) | - | - | 3 000 | 55.0% | (12 142) | (222.7%) | - | - | (100.0%) |
| Payments | (37 392) | (37 392) | - | - | - | - | (3 541) | 9.5% | (7 640) | 20.4% | (11 181) | 29.9% | - | - | (100.0%) |
| Capital assets | (37 392) | (37 392) | - | - | - | - | (3 541) | 9.5% | (7 640) | 20.4% | (11 181) | 29.9% | - | - | (100.0%) |
| **Net Cash from/(used) Investing Activities** | (31 440) | (31 440) | (11 500) | 36.6% | (3 642) | 11.6% | (3 541) | 11.3% | (4 640) | 14.8% | (23 323) | 74.2% | - | - | (100.0%) |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | (60) | - | - | - | (60) | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | (60) | - | - | - | (60) | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 360) | (1 360) | - | - | (450) | 33.1% | (450) | 33.1% | - | - | (899) | 66.1% | (899) | 124.9% | (100.0%) |
| Repayment of borrowing | (1 360) | (1 360) | - | - | (450) | 33.1% | (450) | 33.1% | - | - | (899) | 66.1% | (899) | 124.9% | (100.0%) |
| **Net Cash from/(used) Financing Activities** | (1 360) | (1 360) | - | - | (450) | 33.1% | (509) | 37.4% | - | - | (959) | 70.5% | (899) | 124.9% | (100.0%) |
| **Net Increase/(Decrease) in cash held** | 7 786 | 7 786 | 8 547 | 109.8% | (638) | (8.2%) | 3 891 | 50.0% | (6 898) | (88.6%) | 4 902 | 63.0% | (18 520) | 21.4% | (62.8%) |
| Cash/cash equivalents at the year begin: | 1 754 | 1 754 | 11 906 | 678.8% | 20 452 | 1 166.0% | 19 815 | 1 129.7% | 23 706 | 1 351.6% | 11 906 | 678.8% | 30 425 | 100.0% | (22.1%) |
| Cash/cash equivalents at the year end: | 9 540 | 9 539 | 20 452 | 214.4% | 19 815 | 207.7% | 23 706 | 248.5% | 16 808 | 176.2% | 16 808 | 176.2% | 11 906 | 23.8% | 41.2% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 548 | 7.5% | 406 | 5.5% | 402 | 5.5% | 5 961 | 81.5% | 7 318 | 100.0% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Income Source** | 548 | 7.5% | 406 | 5.5% | 402 | 5.5% | 5 961 | 81.5% | 7 318 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 434 | 10.6% | 269 | 6.5% | 267 | 6.5% | 3 142 | 76.4% | 4 110 | 56.2% | - | - |
| Business | 108 | 3.6% | 130 | 4.3% | 129 | 4.3% | 2 649 | 87.8% | 3 016 | 41.2% | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 7 | 3.5% | 7 | 3.6% | 7 | 3.6% | 171 | 89.3% | 192 | 2.6% | - | - |
| **Total By Customer Group** | 548 | 7.5% | 406 | 5.5% | 402 | 5.5% | 5 961 | 81.5% | 7 318 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 353 | 48.7% | 418 | 15.0% | 200 | 7.2% | 808 | 29.1% | 2 779 | 100.0% |
| Auditor-General | - | - | 1 | 100.0% | - | - | - | - | 1 | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | 1 353 | 48.7% | 419 | 15.1% | 200 | 7.2% | 808 | 29.1% | 2 779 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | BR Ngubane( Acting) | 032 481 4500 |
| Financial Manager | G S Majola (Acting) | 032 481 4500 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ILEMBE (DC29)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 428 563 | 443 318 | 129 411 | 30.2% | 113 250 | 26.4% | 106 396 | 24.0% | 45 295 | 10.2% | 394 353 | 89.0% | 76 293 | 89.5% | (40.6%) |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | 3 | - | (100.0%) |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 90 115 | 93 153 | 23 088 | 25.6% | 21 162 | 23.5% | 22 503 | 24.2% | 24 022 | 25.8% | 90 775 | 97.4% | 23 030 | 97.4% | 4.3% |
| Service charges - sanitation revenue | 17 252 | 17 295 | 3 740 | 21.7% | 4 341 | 25.2% | 3 805 | 22.0% | 4 232 | 24.5% | 16 118 | 93.2% | 4 119 | 98.3% | 2.7% |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | 1 258 | - | 89 | 7.1% | 69 | 5.4% | - | - | - | - | 158 | - | 80 | 24.6% | (100.0%) |
| Rental of facilities and equipment | 119 | 82 | 37 | 31.1% | 21 | 17.4% | 16 | 19.7% | 3 | 3.9% | 77 | 94.2% | 17 | 39.0% | (81.4%) |
| Interest earned - external investments | 6 706 | 6 706 | 1 368 | 20.4% | 846 | 12.6% | 1 508 | 22.5% | 1 389 | 20.7% | 5 111 | 76.2% | 2 471 | 107.3% | (43.8%) |
| Interest earned - outstanding debtors | 22 429 | 16 418 | 4 918 | 21.9% | 3 291 | 14.7% | 3 270 | 19.9% | 3 461 | 21.1% | 14 940 | 91.0% | 5 123 | 104.5% | (32.4%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | 1 296 | 1 390 | 368 | 28.4% | 368 | 28.4% | 323 | 23.2% | - | - | 1 059 | 76.2% | 627 | 103.0% | (100.0%) |
| Transfers recognised - operational | 278 352 | 296 178 | 95 686 | 34.4% | 82 205 | 29.5% | 74 312 | 25.1% | 11 576 | 3.9% | 263 778 | 89.1% | 37 410 | 97.4% | (69.1%) |
| Other own revenue | 11 036 | 12 097 | 117 | 1.1% | 948 | 8.6% | 659 | 5.5% | 611 | 5.1% | 2 335 | 19.3% | 3 412 | 12.7% | (82.1%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 428 484 | 478 850 | 106 321 | 24.8% | 113 548 | 26.5% | 101 343 | 21.2% | 111 783 | 23.3% | 432 995 | 90.4% | 124 412 | 90.6% | (10.2%) |
| Employee related costs | 108 909 | 114 763 | 24 344 | 22.4% | 27 578 | 25.3% | 25 262 | 22.0% | 25 875 | 22.5% | 103 059 | 89.8% | 31 894 | 99.7% | (18.9%) |
| Remuneration of councillors | 6 820 | 6 888 | 1 298 | 19.0% | 1 399 | 20.5% | 1 579 | 22.9% | 1 438 | 20.9% | 5 714 | 83.0% | 1 803 | 90.0% | (20.3%) |
| Debt impairment | 26 842 | 25 373 | 6 710 | 25.0% | 6 710 | 25.0% | 5 609 | 22.1% | 14 298 | 56.3% | 33 328 | 131.3% | 7 556 | 100.0% | 89.2% |
| Depreciation and asset impairment | 33 360 | 34 060 | 8 265 | 24.8% | 8 265 | 24.8% | 8 265 | 24.3% | (4 248) | (12.5%) | 20 547 | 60.3% | 7 875 | 86.9% | (153.9%) |
| Finance charges | 9 000 | 11 000 | 3 764 | 41.8% | 797 | 8.9% | 4 079 | 37.1% | 251 | 2.3% | 8 891 | 80.8% | 797 | 80.1% | (68.5%) |
| Bulk purchases | 54 948 | 53 037 | 16 189 | 29.5% | 11 413 | 20.8% | 16 526 | 31.2% | 15 660 | 29.5% | 59 788 | 112.7% | 9 857 | 91.2% | 58.9% |
| Other Materials | 37 661 | 34 921 | 7 930 | 21.1% | 9 034 | 24.0% | 8 209 | 23.5% | 8 954 | 25.6% | 34 128 | 97.7% | 7 195 | 57.8% | 24.4% |
| Contracted services | 40 729 | 54 951 | 4 040 | 9.9% | 4 063 | 10.0% | 11 517 | 21.0% | 14 023 | 25.5% | 33 643 | 61.2% | 2 476 | 83.9% | 466.3% |
| Transfers and grants | 11 910 | 40 131 | 3 185 | 26.7% | 12 287 | 103.2% | 9 757 | 24.3% | 15 269 | 38.0% | 40 498 | 100.9% | 31 026 | 68.9% | (50.8%) |
| Other expenditure | 98 305 | 103 727 | 30 596 | 31.1% | 32 000 | 32.6% | 10 540 | 10.2% | 20 265 | 19.5% | 93 401 | 90.0% | 23 933 | 99.5% | (15.3%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 79 | (35 532) | 23 091 | | (298) | | 5 053 | | (66 488) | | (38 643) | | (48 119) | | |
| Transfers recognised - capital | 165 373 | 305 016 | 37 479 | 22.7% | 56 567 | 34.2% | 61 624 | 20.2% | 55 691 | 18.3% | 211 361 | 69.3% | 81 709 | - | (31.8%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 56 576 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 222 028 | 269 484 | 60 569 | | 56 268 | | 66 677 | | (10 797) | | 172 719 | | 33 590 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 222 028 | 269 484 | 60 569 | | 56 268 | | 66 677 | | (10 797) | | 172 719 | | 33 590 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 222 028 | 269 484 | 60 569 | | 56 268 | | 66 677 | | (10 797) | | 172 719 | | 33 590 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 222 028 | 269 484 | 60 569 | | 56 268 | | 66 677 | | (10 797) | | 172 719 | | 33 590 | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 262 933 | 299 285 | 41 106 | 15.6% | 59 158 | 22.5% | 45 287 | 15.1% | 120 686 | 40.3% | 266 237 | 89.0% | 96 445 | 97.8% | 25.1% |
| National Government | 165 373 | 146 320 | 32 416 | 19.6% | 56 598 | 34.2% | 26 746 | 18.3% | 58 940 | 40.3% | 174 700 | 119.4% | 91 090 | 108.2% | (35.3%) |
| Provincial Government | - | 16 794 | - | - | 916 | - | 5 277 | 31.4% | 17 814 | 106.1% | 24 007 | 142.9% | 1 199 | 68.0% | 1 385.5% |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | 14 035 | - | - | - | - | - | - | - | - | - | - | 428 | 8.2% | (100.0%) |
| Transfers recognised - capital | 165 373 | 177 149 | 32 416 | 19.6% | 57 513 | 34.8% | 32 024 | 18.1% | 76 754 | 43.3% | 198 707 | 112.2% | 92 717 | 104.0% | (17.2%) |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 40 984 | 34 416 | 8 691 | 21.2% | 1 645 | 4.0% | 849 | 2.5% | 22 211 | 64.5% | 33 396 | 97.0% | 3 728 | 66.7% | 495.8% |
| Public contributions and donations | 56 576 | 87 719 | - | - | - | - | 12 414 | 14.2% | 21 720 | 24.8% | 34 134 | 38.9% | - | - | (100.0%) |
| Capital Expenditure Standard Classification | 262 933 | 299 285 | 41 106 | 15.6% | 59 158 | 22.5% | 45 287 | 15.1% | 120 686 | 40.3% | 266 237 | 89.0% | 96 445 | 97.8% | 25.1% |
| Governance and Administration | 22 826 | 18 289 | 361 | 1.6% | 480 | 2.1% | 1 536 | 8.4% | 11 287 | 61.7% | 13 665 | 74.7% | 229 | 72.2% | 4 836.2% |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | 37 | 75.8% | (100.0%) |
| Budget & Treasury Office | 17 300 | 10 263 | - | - | - | - | - | - | 8 569 | 83.5% | 8 569 | 83.5% | 111 | 69.0% | 7 634.6% |
| Corporate Services | 5 526 | 8 026 | 361 | 6.5% | 480 | 8.7% | 1 536 | 19.1% | 2 718 | 33.9% | 5 095 | 63.5% | 81 | 72.4% | 3 272.9% |
| Community and Public Safety | 7 058 | 6 191 | - | - | 916 | 13.0% | 160 | 2.6% | 3 877 | 62.6% | 4 953 | 80.0% | 1 627 | 27.9% | 138.3% |
| Community & Social Services | 7 058 | 6 191 | - | - | 916 | 13.0% | 160 | 2.6% | 3 877 | 62.6% | 4 953 | 80.0% | 1 627 | 27.9% | 138.3% |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | 2 725 | - | - | - | - | 138 | 5.1% | 876 | 32.2% | 1 015 | 37.2% | 49 | 2 056.1% | 1 688.1% |
| Planning and Development | - | - | - | - | - | - | - | - | - | - | - | - | 49 | 2 056.1% | (100.0%) |
| Road Transport | - | 2 725 | - | - | - | - | 138 | 5.1% | 876 | 32.2% | 1 015 | 37.2% | - | - | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 231 273 | 272 080 | 40 745 | 17.6% | 57 762 | 25.0% | 43 452 | 16.0% | 104 645 | 38.5% | 246 605 | 90.6% | 94 540 | 100.4% | 10.7% |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | 207 605 | 233 612 | 37 569 | 18.1% | 55 085 | 26.5% | 42 676 | 18.3% | 99 081 | 42.4% | 234 411 | 100.3% | 76 515 | 81.4% | 29.5% |
| Waste Water Management | 23 668 | 38 468 | 3 176 | 13.4% | 2 677 | 11.3% | 776 | 2.0% | 5 564 | 14.5% | 12 194 | 31.7% | 18 025 | 261.9% | (69.1%) |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 776 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 590 550 | 699 120 | 220 885 | 37.4% | 186 544 | 31.6% | 137 857 | 19.7% | 57 666 | 8.2% | 602 951 | 86.2% | 36 546 | 89.7% | 57.8% |
| Ratepayers and other | 93 802 | 98 144 | 18 930 | 20.2% | 20 476 | 21.8% | 26 915 | 27.4% | 34 064 | 34.7% | 100 385 | 102.3% | 26 186 | 67.9% | 30.1% |
| Government - operating | 268 302 | 280 029 | 99 252 | 37.0% | 81 441 | 30.4% | 71 846 | 25.7% | 18 583 | 6.6% | 271 122 | 96.8% | 517 | 70.1% | 3 492.2% |
| Government - capital | 204 919 | 301 357 | 97 620 | 47.6% | 79 835 | 39.0% | 34 027 | 11.3% | - | - | 211 481 | 70.2% | 5 631 | 154.6% | (100.0%) |
| Interest | 23 528 | 19 590 | 5 084 | 21.6% | 4 792 | 20.4% | 5 068 | 25.9% | 5 018 | 25.6% | 19 962 | 101.9% | 4 212 | 64.5% | 19.1% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (360 975) | (411 761) | (95 654) | 26.5% | (108 925) | 30.2% | (83 115) | 20.2% | (117 022) | 28.4% | (404 717) | 98.3% | (75 300) | 76.0% | 55.4% |
| Suppliers and employees | (347 175) | (400 761) | (91 890) | 26.5% | (108 925) | 31.4% | (79 011) | 19.7% | (117 022) | 29.2% | (396 849) | 99.0% | (74 503) | 84.4% | 57.1% |
| Finance charges | (9 000) | (11 000) | (3 764) | 41.8% | - | - | (4 104) | 37.3% | - | - | (7 868) | 71.5% | (797) | 106.5% | (100.0%) |
| Transfers and grants | (4 800) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 229 575 | 287 359 | 125 231 | 54.5% | 77 618 | 33.8% | 54 742 | 19.1% | (59 357) | (20.7%) | 198 234 | 69.0% | (38 754) | 123.4% | 53.2% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | (1 163) | (1 333) | (243) | 20.9% | (358) | 30.8% | 6 229 | (467.4%) | (122) | 9.1% | 5 506 | (413.1%) | (361) | 91.3% | (66.3%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | 6 229 | - | - | - | 6 229 | - | - | - | - |
| Decrease in non-current debtors | (1 163) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | (1 333) | (243) | - | (358) | - | - | - | (122) | 9.1% | (723) | 54.3% | (361) | 91.3% | (66.3%) |
| Payments | (217 947) | (274 701) | (41 106) | 18.9% | (59 158) | 27.1% | (36 076) | 13.1% | (18 103) | 6.6% | (154 444) | 56.2% | (37 714) | 95.8% | (52.0%) |
| Capital assets | (217 947) | (274 701) | (41 106) | 18.9% | (59 158) | 27.1% | (36 076) | 13.1% | (18 103) | 6.6% | (154 444) | 56.2% | (37 714) | 95.8% | (52.0%) |
| Net Cash from/(used) Investing Activities | (219 110) | (276 034) | (41 350) | 18.9% | (59 516) | 27.2% | (29 847) | 10.8% | (18 225) | 6.6% | (148 939) | 54.0% | (38 076) | 95.7% | (52.1%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 400 | 311 | 91 | 22.8% | 57 | 14.2% | - | - | 74 | 23.7% | 222 | 71.4% | 58 | 55.6% | 26.2% |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 400 | 311 | 91 | 22.8% | 57 | 14.2% | - | - | 74 | 23.7% | 222 | 71.4% | 58 | - | 26.2% |
| Payments | (2 444) | (2 549) | (1 315) | 53.8% | - | - | - | - | - | - | (1 315) | 51.6% | 68 | 117.2% | (100.0%) |
| Repayment of borrowing | (2 444) | (2 549) | (1 315) | 53.8% | - | - | - | - | - | - | (1 315) | 51.6% | 68 | 117.2% | (100.0%) |
| Net Cash from/(used) Financing Activities | (2 044) | (2 238) | (1 224) | 59.9% | 57 | (2.8%) | - | - | 74 | (3.3%) | (1 093) | 48.8% | 127 | 124.7% | (41.9%) |
| Net Increase/(Decrease) in cash held | 8 420 | 9 087 | 82 657 | 981.6% | 18 159 | 215.7% | 24 894 | 274.0% | (77 508) | (852.9%) | 48 202 | 530.4% | (76 702) | (680.2%) | 1.1% |
| Cash/cash equivalents at the year begin: | 62 000 | 32 046 | 30 103 | 48.6% | 112 760 | 181.9% | 130 919 | 408.5% | 155 814 | 486.2% | 30 103 | 93.9% | 177 564 | 100.0% | (12.2%) |
| Cash/cash equivalents at the year end: | 70 420 | 41 133 | 112 760 | 160.1% | 130 919 | 185.9% | 155 814 | 378.8% | 78 306 | 190.4% | 78 306 | 190.4% | 100 861 | 176.9% | (22.4%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 6 039 | 5.3% | 5 065 | 4.4% | 7 500 | 6.6% | 95 818 | 83.7% | 114 421 | 53.9% | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | 934 | 9.1% | 2 049 | 20.0% | 460 | 4.5% | 6 796 | 66.4% | 10 239 | 4.8% | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2 107 | 2.4% | 4 668 | 5.3% | 4 284 | 4.9% | 76 372 | 87.4% | 87 432 | 41.2% | - | - |
| Total By Income Source | 9 080 | 4.3% | 11 782 | 5.6% | 12 244 | 5.8% | 178 986 | 84.4% | 212 092 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 790 | 16.6% | 747 | 15.7% | 244 | 5.1% | 2 969 | 62.5% | 4 750 | 2.2% | - | - |
| Business | 749 | 54.2% | 278 | 20.1% | 212 | 15.3% | 145 | 10.5% | 1 383 | .7% | - | - |
| Households | 6 905 | 3.4% | 10 130 | 5.1% | 11 536 | 5.8% | 171 583 | 85.7% | 200 154 | 94.4% | - | - |
| Other | 637 | 11.0% | 628 | 10.8% | 252 | 4.3% | 4 289 | 73.9% | 5 806 | 2.7% | - | - |
| Total By Customer Group | 9 080 | 4.3% | 11 782 | 5.6% | 12 244 | 5.8% | 178 986 | 84.4% | 212 092 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 1 133 | 100.0% | - | - | - | - | - | - | 1 133 | 2.6% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 1 878 | 100.0% | - | - | - | - | - | - | 1 878 | 4.4% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 38 934 | 97.7% | 22 | .1% | 198 | .5% | 690 | 1.7% | 39 844 | 93.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 41 945 | 97.9% | 22 | .1% | 198 | .5% | 690 | 1.6% | 42 854 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Muzi Madlala | 032 437 9501 |
| Financial Manager | Ms Nosipho Mba | 032 437 9503 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: INGWE (KZN431)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Operating Revenue** | 61 615 | 109 083 | 27 862 | 45.2% | 20 335 | 33.0% | 15 490 | 14.2% | 2 154 | 2.0% | 65 840 | 60.4% | 1 812 | 120.4% | 18.9% |
| Property rates | 2 836 | 3 500 | 1 173 | 41.4% | 1 195 | 42.1% | 796 | 22.8% | 791 | 22.6% | 3 955 | 113.0% | 167 | 121.2% | 372.4% |
| Property rates - penalties and collection charges | - | - | 189 | - | 1 | - | 0 | - | - | - | 190 | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 156 | 450 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | 144 | - | 246 | - | 163 | - | 233 | - | 786 | - | 18 | 193.7% | 1 160.1% |
| Rental of facilities and equipment | 70 | 140 | 42 | 59.9% | 16 | 22.6% | 79 | 56.5% | 54 | 38.4% | 191 | 136.1% | 24 | 213.9% | 123.6% |
| Interest earned - external investments | 3 400 | 3 400 | 1 136 | 33.4% | 935 | 27.5% | 624 | 18.4% | 846 | 24.9% | 3 541 | 104.2% | 1 299 | 203.0% | (34.9%) |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 106 | 106 | 13 | 11.8% | 12 | 11.5% | 25 | 23.8% | 55 | 52.4% | 105 | 99.5% | 16 | 75.7% | 255.5% |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 54 866 | 54 390 | 25 089 | 45.7% | 17 856 | 32.5% | 13 742 | 25.3% | - | - | 56 686 | 104.2% | - | 89.0% | - |
| Other own revenue | 180 | 47 097 | 77 | 42.6% | 74 | 41.3% | 59 | .1% | 175 | .4% | 385 | .8% | 288 | 4 040.7% | (39.0%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | 57 457 | 55 744 | 8 629 | 15.0% | 14 109 | 24.6% | 16 336 | 29.3% | 8 512 | 15.3% | 47 587 | 85.4% | 8 392 | 79.5% | 1.4% |
| Employee related costs | 20 707 | 19 034 | 4 345 | 21.0% | 5 812 | 28.1% | 4 422 | 23.2% | 4 671 | 24.5% | 19 250 | 101.1% | 3 836 | 95.2% | 21.7% |
| Remuneration of councillors | 5 871 | 5 959 | 1 390 | 23.7% | 1 392 | 23.7% | 1 659 | 27.8% | 1 490 | 25.0% | 5 931 | 99.5% | 1 393 | 105.0% | 7.0% |
| Debt impairment | 450 | 450 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 4 500 | 4 500 | - | - | - | - | 2 592 | 57.6% | 1 029 | 22.9% | 3 621 | 80.5% | - | - | (100.0%) |
| Finance charges | 99 | 300 | - | - | 122 | 123.3% | 26 | 8.5% | - | - | 148 | 49.2% | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 500 | 3 522 | 848 | 169.7% | 447 | 89.4% | 641 | 18.2% | 1 322 | 37.5% | 3 259 | 92.5% | - | 143.4% | (100.0%) |
| Transfers and grants | 800 | - | - | - | 443 | 55.3% | - | - | - | - | 443 | - | - | - | - |
| Other expenditure | 24 530 | 21 979 | 2 046 | 8.3% | 5 894 | 24.0% | 6 997 | 31.8% | - | - | 14 936 | 68.0% | 3 163 | 73.1% | (100.0%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | 4 158 | 53 339 | 19 233 | | 6 225 | | (847) | | (6 358) | | 18 253 | | (6 580) | | |
| Transfers recognised - capital | 48 638 | 29 774 | 1 000 | 2.1% | - | - | - | - | - | - | 1 000 | 3.4% | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | 52 796 | 83 113 | 20 233 | | 6 225 | | (847) | | (6 358) | | 19 253 | | (6 580) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after taxation** | 52 796 | 83 113 | 20 233 | | 6 225 | | (847) | | (6 358) | | 19 253 | | (6 580) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | 52 796 | 83 113 | 20 233 | | 6 225 | | (847) | | (6 358) | | 19 253 | | (6 580) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | 52 796 | 83 113 | 20 233 | | 6 225 | | (847) | | (6 358) | | 19 253 | | (6 580) | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Source of Finance** | 60 055 | 60 055 | 9 505 | 15.8% | 9 919 | 16.5% | 6 475 | 10.8% | 16 030 | 26.7% | 41 929 | 69.8% | 11 184 | 37.6% | 43.3% |
| National Government | 29 099 | 29 099 | 2 549 | 8.8% | 8 526 | 29.3% | 1 097 | 3.8% | 13 550 | 46.6% | 25 722 | 88.4% | 9 822 | 60.2% | 38.0% |
| Provincial Government | - | - | 1 064 | - | - | - | 4 113 | - | 741 | - | 5 918 | - | - | - | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 19 539 | 19 539 | 130 | .7% | 435 | 2.2% | - | - | - | - | 566 | 2.9% | 435 | 4.3% | (100.0%) |
| **Transfers recognised - capital** | 48 638 | 48 638 | 3 743 | 7.7% | 8 961 | 18.4% | 5 210 | 10.7% | 14 291 | 29.4% | 32 205 | 66.2% | 10 256 | 43.2% | 39.3% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | 1 002 | - | 1 245 | - | 2 247 | - | - | - | (100.0%) |
| Public contributions and donations | 11 417 | 11 417 | 5 762 | 50.5% | 958 | 8.4% | 263 | 2.3% | 494 | 4.3% | 7 477 | 65.5% | 927 | 23.6% | (46.7%) |
| **Capital Expenditure Standard Classification** | 60 055 | 60 055 | 9 505 | 15.8% | 9 919 | 16.5% | 6 475 | 10.8% | 16 030 | 26.7% | 41 929 | 69.8% | 11 184 | 37.6% | 43.3% |
| Governance and Administration | - | - | 9 505 | - | 9 919 | - | 141 | - | 161 | - | 19 726 | - | 11 184 | 33.7% | (98.6%) |
| Executive & Council | - | - | 9 505 | - | 9 919 | - | 141 | - | 161 | - | 19 726 | - | 11 184 | 21.2% | (98.6%) |
| Budget & Treasury Office | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 39 535 | 39 535 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | 19 996 | 19 996 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | 19 539 | 19 539 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 6 000 | 6 000 | - | - | - | - | 6 335 | 105.6% | 15 868 | 264.5% | 22 203 | 370.0% | - | - | (100.0%) |
| Planning and Development | - | - | - | - | - | - | 6 335 | - | 15 868 | - | 22 203 | - | - | - | (100.0%) |
| Road Transport | 6 000 | 6 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 14 520 | 14 520 | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 110 192 | 91 817 | 49 370 | 44.8% | 51 815 | 47.0% | 35 328 | 38.5% | 24 783 | 27.0% | 161 296 | 175.7% | 52 697 | 187 284.5% | (53.0%) |
| Ratepayers and other | 3 288 | 4 254 | 23 488 | 714.3% | 32 868 | 999.6% | 14 374 | 337.9% | 23 937 | 562.7% | 94 667 | 2 225.5% | 51 398 | 3 156 735.1% | (53.4%) |
| Government - operating | 54 866 | 54 390 | 25 091 | 45.7% | 17 856 | 32.5% | 20 330 | 37.4% | - | - | 63 277 | 116.3% | - | 104 779.7% | - |
| Government - capital | 48 638 | 29 774 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | 3 400 | 3 399 | 792 | 23.3% | 1 091 | 32.1% | 624 | 18.4% | 846 | 24.9% | 3 352 | 98.6% | 1 299 | 167 883.9% | (34.9%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (61 603) | (55 945) | (45 336) | 73.6% | (35 113) | 57.0% | (33 021) | 59.0% | (1 745) | 3.1% | (115 217) | 205.9% | (40 291) | 281 849.5% | (95.7%) |
| Suppliers and employees | (60 704) | (54 845) | (45 336) | 74.7% | (35 113) | 57.8% | (32 986) | 60.1% | (1 745) | 3.2% | (115 181) | 210.0% | (40 291) | 281 849.5% | (95.7%) |
| Finance charges | (99) | (300) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (800) | (800) | - | - | - | - | (35) | 4.4% | - | - | (35) | 4.4% | - | - | - |
| **Net Cash from/(used) Operating Activities** | 48 589 | 35 872 | 4 034 | 8.3% | 16 702 | 34.4% | 2 306 | 6.4% | 23 037 | 64.2% | 46 079 | 128.5% | 12 406 | 71 977.7% | 85.7% |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (57 052) | (66 728) | (9 162) | 16.1% | (15 570) | 27.3% | (3 518) | 5.3% | (28 077) | 42.1% | (56 327) | 84.4% | (9 776) | 33 074.9% | 187.2% |
| Capital assets | (57 052) | (66 728) | (9 162) | 16.1% | (15 570) | 27.3% | (3 518) | 5.3% | (28 077) | 42.1% | (56 327) | 84.4% | (9 776) | 33 074.9% | 187.2% |
| **Net Cash from/(used) Investing Activities** | (57 052) | (66 728) | (9 162) | 16.1% | (15 570) | 27.3% | (3 518) | 5.3% | (28 077) | 42.1% | (56 327) | 84.4% | (9 776) | 33 074.9% | 187.2% |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (441) | (441) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | (441) | (441) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | (441) | (441) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | (8 904) | (31 297) | (5 128) | 57.6% | 1 132 | (12.7%) | (1 212) | 3.9% | (5 039) | 16.1% | (10 247) | 32.7% | 2 630 | (25 226.8%) | (291.6%) |
| Cash/cash equivalents at the year begin: | 52 276 | 122 649 | 6 495 | 12.4% | 1 367 | 2.6% | 2 499 | 2.0% | 1 287 | 1.0% | 6 495 | 5.3% | 3 866 | 100 129.6% | (66.7%) |
| Cash/cash equivalents at the year end: | 43 372 | 91 352 | 1 367 | 3.2% | 2 499 | 5.8% | 1 287 | 1.4% | (3 752) | (4.1%) | (3 752) | (4.1%) | 6 495 | (26 324.2%) | (157.8%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | 8 | .1% | 6 250 | 99.9% | 6 259 | 87.3% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 45 | 6.0% | 34 | 4.6% | 33 | 4.4% | 637 | 85.0% | 750 | 10.5% | - | - |
| Other | 15 | 9.7% | 12 | 7.8% | 12 | 7.8% | 117 | 74.7% | 157 | 2.2% | - | - |
| **Total By Income Source** | 60 | .8% | 47 | .6% | 54 | .7% | 7 005 | 97.8% | 7 165 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 40 | .9% | 34 | .7% | 34 | .7% | 4 454 | 97.6% | 4 562 | 63.7% | - | - |
| Business | 6 | 1.2% | 2 | .5% | 2 | .4% | 472 | 97.8% | 482 | 6.7% | - | - |
| Households | 14 | 1.4% | 10 | 1.0% | 14 | 1.4% | 947 | 96.2% | 985 | 13.7% | - | - |
| Other | - | - | - | - | 4 | .4% | 1 133 | 99.6% | 1 137 | 15.9% | - | - |
| **Total By Customer Group** | 60 | .8% | 47 | .6% | 54 | .7% | 7 005 | 97.8% | 7 165 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | - | - | - | - | - | - | - | - | - | - |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | N C Vezi | 039 833 1038 |
| Financial Manager | SD Ncube | 039 833 1038 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: KWA SANI (KZN432)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Operating Revenue** | 34 940 | 40 846 | 6 557 | 18.8% | 9 368 | 26.8% | 8 229 | 20.1% | 9 550 | 23.4% | 33 704 | 82.5% | (3 440) | 89.5% | (377.6%) |
| Property rates | 12 427 | 11 861 | 3 071 | 24.7% | 7 033 | 56.6% | 3 174 | 26.8% | 2 623 | 22.1% | 15 901 | 134.1% | (3 792) | 66.3% | (169.2%) |
| Property rates - penalties and collection charges | 357 | 912 | 199 | 55.7% | 244 | 68.4% | 131 | 14.3% | 71 | 7.8% | 645 | 70.7% | 177 | 475.2% | (59.7%) |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 2 496 | 2 205 | 440 | 17.6% | 662 | 26.5% | 645 | 29.3% | 539 | 24.4% | 2 286 | 103.7% | (3) | 100.3% | (20 865.0%) |
| Service charges - other | - | - | (395) | - | (3 729) | - | - | - | - | - | (4 123) | - | (10) | (36.6%) | (100.0%) |
| Rental of facilities and equipment | 403 | 318 | 63 | 15.6% | 96 | 23.8% | 69 | 21.8% | 70 | 22.0% | 298 | 93.8% | 63 | 63.5% | 11.0% |
| Interest earned - external investments | 582 | 720 | 11 | 1.9% | 3 | .5% | 14 | 2.0% | 966 | 134.2% | 994 | 138.2% | 13 | 45.7% | 7 526.2% |
| Interest earned - outstanding debtors | - | 91 | 35 | - | 24 | - | 18 | 19.9% | 11 | 12.1% | 87 | 96.4% | 24 | 65.7% | (54.4%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 35 | 95 | 26 | 74.0% | 22 | 62.6% | 12 | 12.6% | 18 | 19.1% | 78 | 81.8% | 36 | 151.1% | (49.1%) |
| Licences and permits | 450 | 76 | 12 | 2.6% | 10 | 2.3% | 4 | 5.5% | 5 | 6.2% | 31 | 41.0% | 24 | 72.5% | (80.8%) |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 16 243 | 24 051 | 3 014 | 18.6% | 4 935 | 30.4% | 3 974 | 16.5% | 6 532 | 27.2% | 18 454 | 76.7% | - | 68.6% | (100.0%) |
| Other own revenue | 1 947 | 518 | 81 | 4.2% | 68 | 3.5% | 187 | 36.2% | (1 286) | (248.3%) | (949) | (183.3%) | 27 | 26.3% | (4 898.7%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | 34 891 | 39 448 | 6 208 | 17.8% | 6 464 | 18.5% | 5 014 | 12.7% | 8 331 | 21.1% | 26 016 | 66.0% | 5 725 | 104.9% | 45.5% |
| Employee related costs | 13 445 | 12 882 | 2 818 | 21.0% | 3 436 | 25.6% | 1 077 | 8.4% | 3 308 | 25.7% | 10 640 | 82.6% | 2 870 | 111.5% | 15.3% |
| Remuneration of councillors | 1 323 | 1 461 | 347 | 26.2% | 333 | 25.2% | 149 | 10.2% | 365 | 25.0% | 1 194 | 81.7% | 396 | 126.8% | (7.7%) |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | 43.9% | - |
| Depreciation and asset impairment | 1 770 | 1 957 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 321 | 240 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | 38.4% | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 4 298 | 6 085 | 1 309 | 30.5% | 1 340 | 31.2% | 896 | 14.7% | 1 459 | 24.0% | 5 005 | 82.3% | 1 705 | 114.6% | (14.4%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 13 734 | 16 822 | 1 733 | 12.6% | 1 355 | 9.9% | 2 891 | 17.2% | 3 198 | 19.0% | 9 177 | 54.6% | 754 | 115.7% | 324.0% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | 49 | 1 398 | 349 | | 2 905 | | 3 215 | | 1 218 | | 7 687 | | (9 165) | | |
| Transfers recognised - capital | 9 567 | - | - | - | 548 | 5.7% | - | - | 8 144 | - | 8 691 | - | - | - | (100.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | (9 567) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | 49 | 1 398 | 349 | | 3 453 | | 3 215 | | 9 362 | | 16 379 | | (9 165) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after taxation** | 49 | 1 398 | 349 | | 3 453 | | 3 215 | | 9 362 | | 16 379 | | (9 165) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | 49 | 1 398 | 349 | | 3 453 | | 3 215 | | 9 362 | | 16 379 | | (9 165) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | 49 | 1 398 | 349 | | 3 453 | | 3 215 | | 9 362 | | 16 379 | | (9 165) | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Source of Finance** | 10 577 | 4 792 | 42 | .4% | 335 | 3.2% | 1 077 | 22.5% | 678 | 14.2% | 2 133 | 44.5% | 1 219 | 16.2% | (44.4%) |
| National Government | 9 567 | 3 770 | 42 | .4% | 283 | 3.0% | 1 043 | 27.7% | 318 | 8.4% | 1 686 | 44.7% | 1 215 | - | (73.8%) |
| Provincial Government | - | - | - | - | 52 | - | - | - | 8 | - | 61 | - | - | 1.3% | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 9 567 | 3 770 | 42 | .4% | 335 | 3.5% | 1 043 | 27.7% | 326 | 8.7% | 1 747 | 46.3% | 1 215 | 11.8% | (73.1%) |
| Borrowing | 365 | 365 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 645 | 657 | - | - | - | - | 34 | 5.2% | 352 | 53.5% | 386 | 58.8% | 4 | 71.0% | 8 759.4% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Capital Expenditure Standard Classification** | 10 577 | 4 792 | 42 | .4% | 335 | 3.2% | 1 077 | 22.5% | 678 | 14.2% | 2 133 | 44.5% | 1 219 | 16.2% | (44.4%) |
| Governance and Administration | 525 | 655 | - | - | - | - | - | - | 265 | 40.4% | 265 | 40.4% | 4 | .7% | 6 563.0% |
| Executive & Council | 440 | 581 | - | - | - | - | - | - | 235 | 40.4% | 235 | 40.4% | - | - | (100.0%) |
| Budget & Treasury Office | 85 | 74 | - | - | - | - | - | - | 30 | 40.1% | 30 | 40.1% | - | - | (100.0%) |
| Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | 4 | - | (100.0%) |
| Community and Public Safety | 4 990 | 2 714 | - | - | 178 | 3.6% | 303 | 11.2% | 340 | 12.5% | 822 | 30.3% | 1 215 | 10.1% | (72.0%) |
| Community & Social Services | 4 988 | 2 700 | - | - | 178 | 3.6% | 303 | 11.2% | 318 | 11.8% | 800 | 29.6% | 1 215 | 10.1% | (73.8%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | 2 | 14 | - | - | - | - | - | - | 22 | 158.8% | 22 | 158.8% | - | - | (100.0%) |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 5 049 | 1 144 | 42 | .8% | 157 | 3.1% | 774 | 67.7% | 8 | .7% | 981 | 85.8% | - | - | (100.0%) |
| Planning and Development | 334 | 21 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Transport | 4 715 | 1 123 | 42 | .9% | 157 | 3.3% | 774 | 68.9% | 8 | .7% | 981 | 87.4% | - | - | (100.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | 265 | - | - | - | - | - | - | 65 | 24.5% | 65 | 24.5% | - | - | (100.0%) |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | 265 | - | - | - | - | - | - | 65 | 24.5% | 65 | 24.5% | - | - | (100.0%) |
| Other | 13 | 13 | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 41 518 | 52 656 | 14 081 | 33.9% | 12 654 | 30.5% | 16 746 | 31.8% | (649) | (1.2%) | 42 832 | 81.3% | 10 011 | 105.0% | (106.5%) |
| Ratepayers and other | 14 116 | 15 194 | 2 496 | 17.7% | 5 668 | 40.2% | 5 579 | 36.7% | (356) | (2.3%) | 13 386 | 88.1% | 4 204 | 146.6% | (108.5%) |
| Government - operating | 16 243 | 24 051 | 7 873 | 48.5% | 2 877 | 17.7% | 6 578 | 27.3% | 2 484 | 10.3% | 19 812 | 82.4% | 1 465 | 145.7% | 69.5% |
| Government - capital | 10 577 | 12 641 | 3 692 | 34.9% | 4 100 | 38.8% | 4 575 | 36.2% | (2 800) | (22.2%) | 9 567 | 75.7% | 4 336 | 63.3% | (164.6%) |
| Interest | 582 | 770 | 20 | 3.4% | 10 | 1.7% | 14 | 1.9% | 24 | 3.1% | 67 | 8.7% | 5 | 1.5% | 356.0% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (33 088) | (36 471) | (10 154) | 30.7% | (7 614) | 23.0% | (13 063) | 35.8% | (799) | 2.2% | (31 631) | 86.7% | (9 298) | 150.7% | (91.4%) |
| Suppliers and employees | (32 767) | (36 230) | (10 154) | 31.0% | (7 614) | 23.2% | (13 063) | 36.1% | (799) | 2.2% | (31 631) | 87.3% | (9 298) | 151.2% | (91.4%) |
| Finance charges | (321) | (240) | - | - | - | - | - | - | - | - | - | - | - | 34.1% | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 8 430 | 16 185 | 3 927 | 46.6% | 5 040 | 59.8% | 3 682 | 22.8% | (1 448) | (8.9%) | 11 201 | 69.2% | 713 | 51.8% | (303.0%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | 6 623 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | 23 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 6 600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (10 577) | (14 126) | (2 978) | 28.2% | (324) | 3.1% | (2 927) | 20.7% | (5 549) | 39.3% | (11 777) | 83.4% | (3 366) | 38.6% | 64.8% |
| Capital assets | (10 577) | (14 126) | (2 978) | 28.2% | (324) | 3.1% | (2 927) | 20.7% | (5 549) | 39.3% | (11 777) | 83.4% | (3 366) | 38.6% | 64.8% |
| **Net Cash from/(used) Investing Activities** | (3 954) | (14 126) | (2 978) | 75.3% | (324) | 8.2% | (2 927) | 20.7% | (5 549) | 39.3% | (11 777) | 83.4% | (3 366) | 44.7% | 64.8% |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | 490 | - | - | - | - | - | 2 | - | 2 | - | 3 | - | - | - | (100.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 490 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | 2 | - | 2 | - | 3 | - | - | - | (100.0%) |
| Payments | (556) | (385) | (223) | 40.1% | (219) | 39.4% | - | - | - | - | (442) | 114.8% | (222) | 133.5% | (100.0%) |
| Repayment of borrowing | (556) | (385) | (223) | 40.1% | (219) | 39.4% | - | - | - | - | (442) | 114.8% | (222) | 133.5% | (100.0%) |
| **Net Cash from/(used) Financing Activities** | (66) | (385) | (223) | 337.6% | (219) | 331.9% | 2 | (.4%) | 2 | (.4%) | (439) | 114.0% | (222) | 133.5% | (100.7%) |
| **Net Increase/(Decrease) in cash held** | 4 410 | 1 674 | 726 | 16.5% | 4 497 | 102.0% | 757 | 45.2% | (6 995) | (417.8%) | (1 014) | (60.6%) | (2 875) | 284.8% | 143.3% |
| Cash/cash equivalents at the year begin: | 1 184 | 1 597 | 1 617 | 136.6% | 2 343 | 197.9% | 6 840 | 428.3% | 7 598 | 475.7% | 1 617 | 101.2% | 4 491 | (6.2%) | 69.2% |
| Cash/cash equivalents at the year end: | 5 594 | 3 271 | 2 343 | 41.9% | 6 840 | 122.3% | 7 598 | 232.2% | 602 | 18.4% | 602 | 18.4% | 1 617 | 95.1% | (62.7%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 67 | 1.3% | 628 | 12.1% | 377 | 7.3% | 4 114 | 79.3% | 5 186 | 78.9% | 33 | .6% |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 1 | .1% | 142 | 13.4% | 76 | 7.1% | 844 | 79.5% | 1 063 | 16.2% | 1 | .1% |
| Other | 30 | 9.3% | 16 | 5.1% | 16 | 5.1% | 258 | 80.5% | 320 | 4.9% | - | - |
| **Total By Income Source** | 97 | 1.5% | 786 | 12.0% | 469 | 7.1% | 5 216 | 79.4% | 6 569 | 100.0% | 33 | .5% |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 33 | 7.1% | 9 | 1.9% | 9 | 1.9% | 409 | 89.0% | 459 | 7.0% | - | - |
| Business | 2 | .2% | 209 | 18.2% | 165 | 14.4% | 771 | 67.2% | 1 147 | 17.5% | - | - |
| Households | 20 | 1.4% | 341 | 24.3% | 155 | 11.1% | 885 | 63.2% | 1 401 | 21.3% | 17 | 1.2% |
| Other | 42 | 1.2% | 228 | 6.4% | 140 | 3.9% | 3 152 | 88.5% | 3 562 | 54.2% | 16 | .5% |
| **Total By Customer Group** | 97 | 1.5% | 786 | 12.0% | 469 | 7.1% | 5 216 | 79.4% | 6 569 | 100.0% | 33 | .5% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 730 | 100.0% | - | - | - | - | - | - | 730 | 35.5% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 1 326 | 100.0% | - | - | - | - | - | - | 1 326 | 64.5% |
| **Total** | 2 056 | 100.0% | - | - | - | - | - | - | 2 056 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | S P Gwacela | 033 702 1060 |
| Financial Manager | Ms Kaveshka Mackerduth | 033 702 1060 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: GREATER KOKSTAD (KZN433)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 249 721 | 273 053 | 156 053 | 62.5% | 9 345 | 3.7% | 53 095 | 19.4% | 32 545 | 11.9% | 251 037 | 91.9% | 36 726 | 100.2% | (11.4%) |
| Property rates | 93 611 | 98 241 | 106 683 | 114.0% | (34 811) | (37.2%) | 13 334 | 13.6% | 12 418 | 12.6% | 97 625 | 99.4% | 7 407 | 172.3% | 67.6% |
| Property rates - penalties and collection charges | 2 675 | 2 675 | 559 | 20.9% | 941 | 35.2% | 883 | 33.0% | 740 | 27.7% | 3 123 | 116.7% | 849 | 121.7% | (12.8%) |
| Service charges - electricity revenue | 89 085 | 82 523 | 23 236 | 26.1% | 17 632 | 19.8% | 17 380 | 21.1% | 19 135 | 23.2% | 77 383 | 93.8% | 18 316 | 74.5% | 4.5% |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 13 645 | 11 000 | 2 774 | 20.3% | 2 598 | 19.0% | 2 389 | 21.7% | 2 320 | 21.1% | 10 082 | 91.7% | 2 987 | 60.0% | (22.3%) |
| Service charges - other | (33 746) | 1 159 | - | - | 97 | (.3%) | 98 | 8.5% | (4 775) | (412.0%) | (4 578) | (395.2%) | - | - | (100.0%) |
| Rental of facilities and equipment | - | 830 | - | - | - | - | 7 | .9% | - | - | 7 | .9% | - | - | - |
| Interest earned - external investments | 674 | 500 | 38 | 5.6% | 108 | 16.0% | 112 | 22.3% | 32 | 6.4% | 290 | 57.9% | - | 34.8% | (100.0%) |
| Interest earned - outstanding debtors | - | 55 | 16 | - | 10 | - | 4 | 6.4% | 8 | 14.7% | 38 | 68.6% | - | - | (100.0%) |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 2 974 | 1 870 | 440 | 14.8% | 172 | 5.8% | 52 | 2.8% | 74 | 4.0% | 738 | 39.5% | 876 | 69.9% | (91.5%) |
| Licences and permits | 3 000 | 2 400 | 190 | 6.3% | 1 328 | 44.3% | 813 | 33.9% | 862 | 35.9% | 3 194 | 133.1% | 144 | 37.1% | 498.1% |
| Agency services | - | 32 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 58 130 | 56 780 | 20 199 | 34.7% | 17 001 | 29.2% | 157 | .3% | 707 | 1.2% | 38 063 | 67.0% | - | 58.8% | (100.0%) |
| Other own revenue | 19 673 | 13 645 | 1 917 | 9.7% | 2 926 | 14.9% | 17 300 | 126.8% | 1 012 | 7.4% | 23 156 | 169.7% | 6 146 | 90.5% | (83.5%) |
| Gains on disposal of PPE | - | 1 343 | - | - | 1 343 | - | 565 | 42.1% | 11 | .9% | 1 920 | 142.9% | - | - | (100.0%) |
| Operating Expenditure | 227 866 | 274 927 | 80 098 | 35.2% | 61 084 | 26.8% | 59 692 | 21.7% | 101 385 | 36.9% | 302 259 | 109.9% | 57 360 | 103.2% | 76.8% |
| Employee related costs | 84 131 | 79 114 | 19 968 | 23.7% | 21 893 | 26.0% | 20 102 | 25.4% | 20 214 | 25.6% | 82 178 | 103.9% | 17 711 | 98.3% | 14.1% |
| Remuneration of councillors | 4 551 | 4 551 | 1 073 | 23.6% | 715 | 15.7% | 1 110 | 24.4% | 1 022 | 22.4% | 3 919 | 86.1% | 1 089 | 97.8% | (6.2%) |
| Debt impairment | 4 000 | 15 000 | 9 063 | 226.6% | - | - | - | - | 3 310 | 22.1% | 12 373 | 82.5% | 1 280 | 27.6% | 158.6% |
| Depreciation and asset impairment | 4 000 | 24 012 | - | - | - | - | - | - | 49 308 | 205.3% | 49 308 | 205.3% | - | .3% | (100.0%) |
| Finance charges | 1 524 | 1 042 | 22 | 1.4% | 219 | 14.4% | - | - | 206 | 19.7% | 446 | 42.8% | 521 | 50.0% | (60.5%) |
| Bulk purchases | 55 058 | 60 100 | 23 072 | 41.9% | 8 107 | 14.7% | 7 509 | 12.5% | 12 285 | 20.4% | 50 974 | 84.8% | 11 453 | 87.8% | 7.3% |
| Other Materials | - | 1 302 | - | - | 27 | - | 1 | .1% | 307 | 23.6% | 334 | 25.7% | - | - | (100.0%) |
| Contracted services | 900 | 28 637 | 1 251 | 139.0% | 2 456 | 272.9% | 2 156 | 7.5% | 3 793 | 13.2% | 9 656 | 33.7% | - | - | (100.0%) |
| Transfers and grants | - | 3 210 | 352 | - | 1 156 | - | 7 099 | 221.1% | 687 | 21.4% | 9 294 | 289.5% | - | - | (100.0%) |
| Other expenditure | 73 702 | 57 960 | 25 297 | 34.3% | 26 208 | 35.6% | 21 716 | 37.5% | 10 254 | 17.7% | 83 475 | 144.0% | 25 307 | 120.6% | (59.5%) |
| Loss on disposal of PPE | - | - | - | - | 303 | - | - | - | - | - | 303 | - | - | - | - |
| Surplus/(Deficit) | 21 855 | (1 874) | 75 955 | | (51 739) | | (6 598) | | (68 839) | | (51 222) | | (20 634) | | |
| Transfers recognised - capital | - | 37 369 | 2 | - | - | - | - | - | 2 230 | 6.0% | 2 232 | 6.0% | 391 | - | 470.9% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 21 855 | 35 495 | 75 957 | | (51 739) | | (6 598) | | (66 609) | | (48 990) | | (20 243) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 21 855 | 35 495 | 75 957 | | (51 739) | | (6 598) | | (66 609) | | (48 990) | | (20 243) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 21 855 | 35 495 | 75 957 | | (51 739) | | (6 598) | | (66 609) | | (48 990) | | (20 243) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 21 855 | 35 495 | 75 957 | | (51 739) | | (6 598) | | (66 609) | | (48 990) | | (20 243) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | Q4 of 2011/12 to Q4 of 2012/13 |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 86 876 | 82 876 | 4 157 | 4.8% | 14 901 | 17.2% | 18 723 | 22.6% | 15 244 | 18.4% | 53 025 | 64.0% | 26 465 | 87.2% | (42.4%) |
| National Government | 19 320 | 19 320 | 2 111 | 10.9% | 6 605 | 34.2% | 1 887 | 9.8% | 9 758 | 50.5% | 20 360 | 105.4% | 4 909 | 113.6% | 98.8% |
| Provincial Government | - | 28 062 | 482 | - | 1 744 | - | 9 358 | 33.3% | 3 480 | 12.4% | 15 063 | 53.7% | 1 037 | 14.9% | 235.5% |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 14 400 | - | - | - | - | - | - | - | - | - | - | - | 2 479 | - | (100.0%) |
| Transfers recognised - capital | 33 720 | 47 382 | 2 593 | 7.7% | 8 348 | 24.8% | 11 245 | 23.7% | 13 238 | 27.9% | 35 424 | 74.8% | 8 426 | 61.3% | 57.1% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 53 156 | 35 494 | 1 564 | 2.9% | 6 553 | 12.3% | 7 479 | 21.1% | 2 006 | 5.7% | 17 602 | 49.6% | 18 039 | 110.8% | (88.9%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 86 876 | 82 876 | 4 157 | 4.8% | 14 901 | 17.2% | 18 723 | 22.6% | 15 244 | 18.4% | 53 025 | 64.0% | 26 465 | 87.2% | (42.4%) |
| Governance and Administration | 16 600 | 16 062 | 939 | 5.7% | 2 288 | 13.8% | 3 313 | 20.6% | 2 560 | 15.9% | 9 100 | 56.7% | 3 826 | 80.1% | (33.1%) |
| Executive & Council | 14 400 | 15 062 | 618 | 4.3% | 1 226 | 8.5% | 2 287 | 15.2% | 2 340 | 15.5% | 6 471 | 43.0% | 3 148 | 50.8% | (25.7%) |
| Budget & Treasury Office | 1 500 | 1 000 | 279 | 18.6% | 1 061 | 70.7% | 1 026 | 102.6% | 220 | 22.0% | 2 586 | 258.6% | 678 | 211.5% | (67.6%) |
| Corporate Services | 700 | - | 42 | 6.0% | 1 | .1% | - | - | - | - | 43 | - | - | 112.1% | - |
| Community and Public Safety | 8 400 | 4 430 | 363 | 4.3% | 906 | 10.8% | 176 | 4.0% | 1 140 | 25.7% | 2 584 | 58.3% | 5 047 | 204.0% | (77.4%) |
| Community & Social Services | 1 950 | 1 600 | 333 | 17.1% | 650 | 33.3% | 176 | 11.0% | 1 140 | 71.2% | 2 298 | 143.6% | 591 | 350.5% | 92.7% |
| Sport And Recreation | 1 200 | 1 200 | 30 | 2.5% | 30 | 2.5% | - | - | - | - | 60 | 5.0% | - | 1.3% | - |
| Public Safety | 5 250 | 1 630 | - | - | - | - | - | - | - | - | - | - | 621 | 38.5% | (100.0%) |
| Housing | - | - | - | - | 226 | - | - | - | - | - | 226 | - | 3 835 | - | (100.0%) |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 52 426 | 53 408 | 2 855 | 5.4% | 11 361 | 21.7% | 11 104 | 20.8% | 11 545 | 21.6% | 36 864 | 69.0% | 14 428 | 92.2% | (20.0%) |
| Planning and Development | - | 12 000 | - | - | - | - | 6 895 | 57.5% | - | - | 6 895 | 57.5% | - | 8.1% | - |
| Road Transport | 52 426 | 41 408 | 2 855 | 5.4% | 11 361 | 21.7% | 4 208 | 10.2% | 11 545 | 27.9% | 29 969 | 72.4% | 14 428 | 127.3% | (20.0%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 9 450 | 8 976 | - | - | 346 | 3.7% | 4 131 | 46.0% | - | - | 4 477 | 49.9% | 3 164 | 35.9% | (100.0%) |
| Electricity | 6 650 | 6 426 | - | - | 346 | 5.2% | 103 | 1.6% | - | - | 449 | 7.0% | 3 071 | 29.3% | (100.0%) |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | 93 | - | (100.0%) |
| Waste Management | 2 800 | 2 550 | - | - | - | - | 4 028 | 158.0% | - | - | 4 028 | 158.0% | - | 76.6% | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 317 | 342 824 | 87 339 | 27 528.5% | 90 420 | 28 499.5% | 51 394 | 15.0% | 39 179 | 11.4% | 268 331 | 78.3% | 60 549 | 90.9% | (35.3%) |
| Ratepayers and other | 257 | 237 622 | 43 680 | 16 968.8% | 66 657 | 25 895.0% | 36 226 | 15.2% | 34 830 | 14.7% | 181 392 | 76.3% | 24 252 | 98.2% | 43.6% |
| Government - operating | 59 | 57 264 | 24 099 | 40 718.8% | 16 698 | 28 212.9% | 13 515 | 23.6% | 758 | 1.3% | 55 069 | 96.2% | 30 197 | 126.6% | (97.5%) |
| Government - capital | - | 47 382 | 19 546 | - | 6 837 | - | 1 538 | 3.2% | 3 527 | 7.4% | 31 448 | 66.4% | 6 100 | 18.1% | (42.2%) |
| Interest | 1 | 555 | 14 | 2 083.3% | 228 | 33 978.7% | 115 | 20.8% | 64 | 11.5% | 422 | 76.0% | - | 7.2% | (100.0%) |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (260) | (307 631) | (85 888) | 33 024.3% | (60 399) | 23 223.7% | (53 714) | 17.5% | (44 738) | 14.5% | (244 739) | 79.6% | (61 044) | 120.0% | (26.7%) |
| Suppliers and employees | (259) | (304 421) | (85 499) | 33 000.9% | (60 018) | 23 165.8% | (53 185) | 17.5% | (44 290) | 14.5% | (242 991) | 79.8% | (43 196) | 89.4% | 2.5% |
| Finance charges | (1) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | (3 210) | (390) | - | (381) | - | (529) | 16.5% | (447) | 13.9% | (1 748) | 54.5% | (17 848) | - | (97.5%) |
| Net Cash from/(used) Operating Activities | 57 | 35 192 | 1 451 | 2 536.3% | 30 020 | 52 490.5% | (2 320) | (6.6%) | (5 559) | (15.8%) | 23 592 | 67.0% | (495) | 19.4% | 1 022.2% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | 1 343 | - | - | 1 343 | - | 565 | 42.1% | - | - | 1 908 | 142.0% | - | - | - |
| Proceeds on disposal of PPE | - | 1 343 | - | - | 1 343 | - | 565 | 42.1% | - | - | 1 908 | 142.0% | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | (28 007) | (9 841) | - | (14 185) | - | (14 272) | 51.0% | (12 035) | 43.0% | (50 332) | 179.7% | (12 486) | - | (3.6%) |
| Capital assets | - | (28 007) | (9 841) | - | (14 185) | - | (14 272) | 51.0% | (12 035) | 43.0% | (50 332) | 179.7% | (12 486) | - | (3.6%) |
| Net Cash from/(used) Investing Activities | - | (26 664) | (9 841) | - | (12 842) | - | (13 707) | 51.4% | (12 035) | 45.1% | (48 424) | 181.6% | (12 486) | - | (3.6%) |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (2) | (1 042) | - | - | (521) | 34 170.7% | - | - | (521) | 50.0% | (1 042) | 100.0% | - | - | (100.0%) |
| Repayment of borrowing | (2) | (1 042) | - | - | (521) | 34 170.7% | - | - | (521) | 50.0% | (1 042) | 100.0% | - | - | (100.0%) |
| Net Cash from/(used) Financing Activities | (2) | (1 042) | - | - | (521) | 34 170.7% | - | - | (521) | 50.0% | (1 042) | 100.0% | - | - | (100.0%) |
| Net Increase/(Decrease) in cash held | 56 | 7 487 | (8 390) | (15 071.5%) | 16 657 | 29 922.6% | (16 027) | (214.1%) | (18 114) | (241.9%) | (25 874) | (345.6%) | (12 981) | (2.0%) | 39.5% |
| Cash/cash equivalents at the year begin: | - | - | 8 229 | - | (161) | - | 16 496 | - | 470 | - | 8 229 | - | 13 294 | - | (96.5%) |
| Cash/cash equivalents at the year end: | 56 | 7 487 | (161) | (289.2%) | 16 496 | 29 633.4% | 470 | 6.3% | (17 645) | (235.7%) | (17 645) | (235.7%) | 313 | .4% | (5 734.4%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | 3 383 | 68.1% | 787 | 15.9% | 203 | 4.1% | 592 | 11.9% | 4 965 | 11.4% | - | - |
| Property Rates | 2 683 | 20.2% | 1 452 | 10.9% | 746 | 5.6% | 8 409 | 63.3% | 13 290 | 30.6% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 873 | 8.1% | 599 | 5.5% | 487 | 4.5% | 8 849 | 81.9% | 10 808 | 24.8% | - | - |
| Other | 6 043 | 41.9% | 456 | 3.2% | 167 | 1.2% | 7 772 | 53.8% | 14 438 | 33.2% | - | - |
| Total By Income Source | 12 982 | 29.8% | 3 295 | 7.6% | 1 603 | 3.7% | 25 621 | 58.9% | 43 501 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 1 666 | 101.8% | 19 | 1.2% | (18) | (1.1%) | (30) | (1.8%) | 1 636 | 3.8% | - | - |
| Business | 9 399 | 58.8% | 2 236 | 14.0% | 881 | 5.5% | 3 481 | 21.8% | 15 997 | 36.8% | - | - |
| Households | 1 435 | 6.9% | 856 | 4.1% | 614 | 3.0% | 17 748 | 85.9% | 20 653 | 47.5% | - | - |
| Other | 482 | 9.3% | 184 | 3.5% | 126 | 2.4% | 4 422 | 84.8% | 5 215 | 12.0% | - | - |
| Total By Customer Group | 12 982 | 29.8% | 3 295 | 7.6% | 1 603 | 3.7% | 25 621 | 58.9% | 43 501 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 8 168 | 100.0% | - | - | - | - | - | - | 8 168 | 27.5% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 1 018 | 100.0% | - | - | - | - | - | - | 1 018 | 3.4% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 1 113 | 100.0% | - | - | - | - | - | - | 1 113 | 3.8% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 19 374 | 100.0% | - | - | - | - | - | - | 19 374 | 65.3% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 29 673 | 100.0% | - | - | - | - | - | - | 29 673 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Felix Thembinkosi Nxumalo | 039 797 6603 |
| Financial Manager | Mr Nolubabalo Gqola | 039 797 6613 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UBUHLEBEZWE (KZN434)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 79 167 | 75 434 | 31 743 | 40.1% | 19 310 | 24.4% | 16 630 | 22.0% | 4 404 | 5.8% | 72 087 | 95.6% | 2 219 | 117.2% | 98.4% |
| Property rates | 9 733 | 12 780 | 6 424 | 66.0% | 297 | 3.1% | 2 923 | 22.9% | 959 | 7.5% | 10 602 | 83.0% | 533 | 140.4% | 80.0% |
| Property rates - penalties and collection charges | 216 | 216 | 1 | .3% | 2 | .9% | 0 | .2% | 2 | 1.0% | 5 | 2.4% | 1 | 2.0% | 99.9% |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 2 069 | 2 069 | 317 | 15.3% | 260 | 12.6% | 223 | 10.8% | 382 | 18.4% | 1 182 | 57.1% | 224 | 52.6% | 70.7% |
| Service charges - other | - | (3 047) | - | - | (37) | - | (1 349) | 44.3% | - | - | (1 386) | 45.5% | 1 | - | (100.0%) |
| Rental of facilities and equipment | 569 | 422 | 31 | 5.4% | 42 | 7.4% | 33 | 7.8% | 80 | 18.8% | 185 | 43.9% | (21) | 19.1% | (472.3%) |
| Interest earned - external investments | 2 120 | 2 120 | 251 | 11.8% | 761 | 35.9% | 669 | 31.5% | 906 | 42.7% | 2 587 | 122.0% | 509 | 115.6% | 77.8% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 938 | 101 | 47 | 5.0% | 29 | 3.1% | 35 | 34.8% | 34 | 33.4% | 145 | 144.0% | 22 | 1 205.8% | 56.4% |
| Licences and permits | 2 733 | 2 733 | 921 | 33.7% | 449 | 16.4% | 826 | 30.2% | 882 | 32.3% | 3 078 | 112.6% | 853 | 123.9% | 3.4% |
| Agency services | 534 | 534 | - | - | 163 | 30.6% | 112 | 20.9% | 398 | 74.5% | 674 | 126.0% | 9 | 93.1% | 8 659.5% |
| Transfers recognised - operational | 53 961 | 53 261 | 23 662 | 43.9% | 17 070 | 31.6% | 12 877 | 24.2% | 679 | 1.3% | 54 288 | 101.9% | - | 116.2% | (100.0%) |
| Other own revenue | 1 294 | 1 244 | 89 | 6.9% | 272 | 21.1% | 82 | 6.6% | 83 | 6.6% | 526 | 42.3% | 94 | 48.4% | (11.8%) |
| Gains on disposal of PPE | 5 000 | 3 000 | - | - | - | - | 200 | 6.7% | - | - | 200 | 6.7% | - | - | - |
| Operating Expenditure | 73 633 | 74 884 | 10 998 | 14.9% | 14 715 | 20.0% | 14 395 | 19.2% | 17 642 | 23.6% | 57 750 | 77.1% | 11 926 | 75.7% | 47.9% |
| Employee related costs | 29 161 | 28 018 | 5 352 | 18.4% | 6 714 | 23.0% | 6 559 | 23.4% | 6 522 | 23.3% | 25 147 | 89.8% | 4 635 | 90.2% | 40.7% |
| Remuneration of councillors | 6 475 | 6 475 | 1 447 | 22.3% | 1 427 | 22.0% | 1 715 | 26.5% | 1 532 | 23.7% | 6 120 | 94.5% | 827 | 86.4% | 85.2% |
| Debt impairment | 800 | 1 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 2 150 | 3 500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | 265 | - | 265 | - | - | - | (100.0%) |
| Contracted services | - | - | 566 | - | 655 | - | - | - | - | - | 1 220 | - | - | - | - |
| Transfers and grants | 3 739 | 5 670 | 928 | 24.8% | 1 196 | 32.0% | 875 | 15.4% | 2 403 | 42.4% | 5 402 | 95.3% | 884 | 96.5% | 171.9% |
| Other expenditure | 31 308 | 30 221 | 2 705 | 8.6% | 4 724 | 15.1% | 5 219 | 17.3% | 6 920 | 22.9% | 19 568 | 64.7% | 5 581 | 74.6% | 24.0% |
| Loss on disposal of PPE | - | - | - | - | - | - | 28 | - | - | - | 28 | - | - | - | - |
| Surplus/(Deficit) | 5 534 | 549 | 20 745 | | 4 595 | | 2 235 | | (13 239) | | 14 336 | | (9 707) | | |
| Transfers recognised - capital | 21 958 | - | 0 | - | - | - | - | - | (149) | - | (149) | - | 203 | - | (173.6%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | (21 958) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 5 534 | 549 | 20 745 | | 4 595 | | 2 235 | | (13 388) | | 14 187 | | (9 504) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 5 534 | 549 | 20 745 | | 4 595 | | 2 235 | | (13 388) | | 14 187 | | (9 504) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 5 534 | 549 | 20 745 | | 4 595 | | 2 235 | | (13 388) | | 14 187 | | (9 504) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 5 534 | 549 | 20 745 | | 4 595 | | 2 235 | | (13 388) | | 14 187 | | (9 504) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 39 047 | 48 729 | 1 458 | 3.7% | 6 500 | 16.6% | 3 842 | 7.9% | 10 122 | 20.8% | 21 922 | 45.0% | 9 752 | 57.9% | 3.8% |
| National Government | 27 345 | 21 118 | 757 | 2.8% | 2 034 | 7.4% | 3 379 | 16.0% | 4 627 | 21.9% | 10 797 | 51.1% | 5 841 | 29.1% | (20.8%) |
| Provincial Government | 840 | 15 490 | 352 | 41.9% | 1 669 | 198.7% | - | - | 2 860 | 18.5% | 4 881 | 31.5% | 463 | - | 518.2% |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 28 185 | 36 608 | 1 109 | 3.9% | 3 703 | 13.1% | 3 379 | 9.2% | 7 488 | 20.5% | 15 678 | 42.8% | 6 304 | 30.7% | 18.8% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 10 862 | 12 121 | 349 | 3.2% | 2 797 | 25.8% | 463 | 3.8% | 2 634 | 21.7% | 6 244 | 51.5% | 3 448 | 351.9% | (23.6%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 39 047 | 48 729 | 1 458 | 3.7% | 6 500 | 16.6% | 3 842 | 7.9% | 10 122 | 20.8% | 21 922 | 45.0% | 9 752 | 66.2% | 3.8% |
| Governance and Administration | 2 248 | 2 278 | 57 | 2.5% | 720 | 32.0% | 402 | 17.6% | 93 | 4.1% | 1 271 | 55.8% | 286 | 134.4% | (67.4%) |
| Executive & Council | 800 | 750 | - | - | 642 | 80.2% | 11 | 1.5% | 35 | 4.7% | 688 | 91.7% | 75 | 100.0% | (53.6%) |
| Budget & Treasury Office | 305 | 305 | - | - | 29 | 9.5% | 23 | 7.5% | 32 | 10.4% | 84 | 27.4% | 12 | 25.5% | 154.5% |
| Corporate Services | 1 143 | 1 223 | 57 | 5.0% | 49 | 4.3% | 367 | 30.0% | 27 | 2.2% | 500 | 40.9% | 198 | 156.9% | (86.6%) |
| Community and Public Safety | 16 155 | 29 009 | 1 069 | 6.6% | 1 756 | 10.9% | 1 381 | 4.8% | 3 190 | 11.0% | 7 397 | 25.5% | 6 612 | 81.0% | (51.8%) |
| Community & Social Services | 10 700 | 21 854 | 718 | 6.7% | 1 166 | 10.9% | 721 | 3.3% | 1 195 | 5.5% | 3 800 | 17.4% | 3 292 | 79.7% | (63.7%) |
| Sport And Recreation | 3 855 | 5 594 | 352 | 9.1% | 464 | 12.0% | 660 | 11.8% | 766 | 13.7% | 2 242 | 40.1% | 3 321 | 84.1% | (76.9%) |
| Public Safety | 1 600 | 1 393 | - | - | - | - | - | - | 1 229 | 88.3% | 1 229 | 88.3% | - | - | (100.0%) |
| Housing | - | 168 | - | - | 126 | - | - | - | - | - | 126 | 75.2% | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 20 444 | 17 247 | 332 | 1.6% | 3 868 | 18.9% | 2 059 | 11.9% | 5 514 | 32.0% | 11 774 | 68.3% | 2 854 | 41.1% | 93.2% |
| Planning and Development | 2 104 | 393 | - | - | 654 | 31.1% | 62 | 15.7% | 182 | 46.2% | 897 | 228.3% | 506 | 42.9% | (64.1%) |
| Road Transport | 18 340 | 16 854 | 332 | 1.8% | 3 215 | 17.5% | 1 998 | 11.9% | 5 333 | 31.6% | 10 877 | 64.5% | 2 348 | 40.9% | 127.2% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 200 | 195 | - | - | 156 | 78.0% | - | - | 1 324 | 679.0% | 1 480 | 759.0% | - | - | (100.0%) |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | 200 | 195 | - | - | 156 | 78.0% | - | - | 1 324 | 679.0% | 1 480 | 759.0% | - | - | (100.0%) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 118 215 | 108 299 | 35 284 | 29.8% | 60 141 | 50.9% | 24 677 | 22.8% | 3 422 | 3.2% | 123 524 | 114.1% | 2 717 | 87.3% | 25.9% |
| Ratepayers and other | 40 176 | 16 310 | 3 924 | 9.8% | 35 369 | 88.0% | 3 213 | 19.7% | 4 170 | 25.6% | 46 676 | 286.2% | 2 527 | 221.0% | 65.0% |
| Government - operating | 53 961 | 53 261 | 23 262 | 43.1% | 17 070 | 31.6% | 14 513 | 27.2% | (983) | (1.8%) | 53 862 | 101.1% | - | 103.1% | (100.0%) |
| Government - capital | 21 958 | 36 608 | 8 020 | 36.5% | 7 053 | 32.1% | 6 664 | 18.2% | - | - | 21 737 | 59.4% | - | - | - |
| Interest | 2 120 | 2 120 | 79 | 3.7% | 649 | 30.6% | 287 | 13.5% | 235 | 11.1% | 1 249 | 58.9% | 190 | 26.8% | 23.5% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (74 469) | (66 485) | (33 835) | 45.4% | (20 844) | 28.0% | (12 457) | 18.7% | (9 250) | 13.9% | (76 386) | 114.9% | (11 198) | 91.0% | (17.4%) |
| Suppliers and employees | (70 730) | (63 256) | (33 199) | 46.9% | (19 921) | 28.2% | (12 115) | 19.2% | (8 658) | 13.7% | (73 892) | 116.8% | (10 766) | 95.3% | (19.6%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | (3 739) | (3 228) | (636) | 17.0% | (923) | 24.7% | (342) | 10.6% | (592) | 18.3% | (2 494) | 77.2% | (433) | 28.6% | 36.9% |
| Net Cash from/(used) Operating Activities | 43 746 | 41 814 | 1 449 | 3.3% | 39 298 | 89.8% | 12 220 | 29.2% | (5 828) | (13.9%) | 47 139 | 112.7% | (8 481) | 80.4% | (31.3%) |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | 3 000 | 3 000 | - | - | - | - | (78) | (2.6%) | - | - | (78) | (2.6%) | - | - | - |
| Proceeds on disposal of PPE | 5 000 | 3 000 | - | - | - | - | (78) | (2.6%) | - | - | (78) | (2.6%) | - | - | - |
| Decrease in non-current debtors | (2 000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (39 047) | (48 729) | (434) | 1.1% | (4 082) | 10.5% | (1 693) | 3.5% | (8 646) | 17.7% | (14 856) | 30.5% | (6 923) | 49.0% | 24.9% |
| Capital assets | (39 047) | (48 729) | (434) | 1.1% | (4 082) | 10.5% | (1 693) | 3.5% | (8 646) | 17.7% | (14 856) | 30.5% | (6 923) | 49.0% | 24.9% |
| Net Cash from/(used) Investing Activities | (36 047) | (45 729) | (434) | 1.2% | (4 082) | 11.3% | (1 772) | 3.9% | (8 646) | 18.9% | (14 935) | 32.7% | (6 923) | 49.0% | 24.9% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in cash held | 7 699 | (3 915) | 1 015 | 13.2% | 35 215 | 457.4% | 10 449 | (266.9%) | (14 475) | 369.8% | 32 204 | (822.6%) | (15 404) | (12 976.3%) | (6.0%) |
| Cash/cash equivalents at the year begin: | - | - | 598 | - | 1 613 | - | 36 828 | - | 47 277 | - | 598 | - | 25 500 | - | 85.4% |
| Cash/cash equivalents at the year end: | 7 699 | (3 915) | 1 613 | 20.9% | 36 828 | 478.4% | 47 277 | (1 207.7%) | 32 802 | (837.9%) | 32 802 | (837.9%) | 10 096 | (12 976.3%) | 224.9% |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | 9 | 100.0% | 9 | .1% | - | - |
| Property Rates | 598 | 6.4% | 576 | 6.2% | 539 | 5.8% | 7 577 | 81.6% | 9 291 | 70.1% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 199 | 6.5% | 79 | 2.6% | 76 | 2.5% | 2 696 | 88.4% | 3 049 | 23.0% | - | - |
| Other | (549) | (60.6%) | 1 | .1% | 1 | .1% | 1 452 | 160.4% | 905 | 6.8% | - | - |
| Total By Income Source | 249 | 1.9% | 656 | 4.9% | 615 | 4.6% | 11 734 | 88.5% | 13 254 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 21 | .9% | 74 | 3.2% | 73 | 3.2% | 2 149 | 92.7% | 2 317 | 17.5% | - | - |
| Business | 11 | .3% | 330 | 8.1% | 313 | 7.7% | 3 406 | 83.9% | 4 061 | 30.6% | - | - |
| Households | 211 | 3.1% | 242 | 3.6% | 223 | 3.3% | 6 116 | 90.0% | 6 792 | 51.2% | - | - |
| Other | 5 | 6.3% | 10 | 11.3% | 7 | 8.0% | 63 | 74.5% | 85 | .6% | - | - |
| Total By Customer Group | 249 | 1.9% | 656 | 4.9% | 615 | 4.6% | 11 734 | 88.5% | 13 254 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 2 347 | 81.7% | 485 | 16.9% | 37 | 1.3% | 4 | .1% | 2 872 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 2 347 | 81.7% | 485 | 16.9% | 37 | 1.3% | 4 | .1% | 2 872 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Gamakulu Sineke | 039 834 7700 |
| Financial Manager | Ms Unathi P Mahlasela | 039 834 7700 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: UMZIMKHULU (KZN435)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Operating Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Operating Revenue** | 115 597 | 115 594 | 46 585 | 40.3% | 28 458 | 24.6% | 33 915 | 29.3% | 7 635 | 6.6% | 116 593 | 100.9% | 6 219 | 97.2% | 22.8% |
| Property rates | 6 000 | 4 874 | 2 290 | 38.2% | 975 | 16.2% | 605 | 12.4% | 588 | 12.1% | 4 457 | 91.5% | 380 | 68.2% | 54.6% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 300 | 800 | - | - | - | - | 137 | 17.1% | 200 | 25.0% | 337 | 42.1% | - | - | (100.0%) |
| Service charges - other | - | - | 223 | - | 390 | - | 69 | - | - | - | 682 | - | 110 | 131.1% | (100.0%) |
| Rental of facilities and equipment | 800 | 715 | 178 | 22.3% | 181 | 22.7% | 218 | 30.4% | 185 | 25.8% | 762 | 106.6% | 161 | 96.2% | 14.8% |
| Interest earned - external investments | 1 500 | 2 000 | 568 | 37.9% | 503 | 33.5% | 589 | 29.4% | 942 | 47.1% | 2 602 | 130.1% | 691 | 121.2% | 36.3% |
| Interest earned - outstanding debtors | 250 | 300 | 82 | 32.9% | 78 | 31.3% | 68 | 22.6% | 162 | 53.9% | 390 | 130.0% | 33 | 97.7% | 383.9% |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 300 | 500 | 153 | 51.1% | 127 | 42.4% | 148 | 29.5% | 130 | 25.9% | 557 | 111.5% | 121 | 137.7% | 6.6% |
| Licences and permits | 250 | 250 | 85 | 33.8% | 58 | 23.4% | 59 | 23.7% | 52 | 20.8% | 254 | 101.7% | 49 | 113.6% | 6.5% |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 91 317 | 91 034 | 38 600 | 42.3% | 23 142 | 25.3% | 29 070 | 31.9% | - | - | 90 812 | 99.8% | - | 97.5% | - |
| Other own revenue | 14 880 | 15 121 | 4 405 | 29.6% | 3 003 | 20.2% | 2 954 | 19.5% | 5 377 | 35.6% | 15 740 | 104.1% | 4 674 | 102.0% | 15.0% |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | 115 597 | 114 951 | 30 381 | 26.3% | 31 950 | 27.6% | 25 545 | 22.2% | 28 203 | 24.5% | 116 079 | 101.0% | 30 693 | 102.1% | (8.1%) |
| Employee related costs | 30 884 | 34 698 | 7 839 | 25.4% | 8 227 | 26.6% | 8 250 | 23.8% | 8 193 | 23.6% | 32 510 | 93.7% | 7 863 | 108.9% | 4.2% |
| Remuneration of councillors | 10 983 | 10 983 | 2 634 | 24.0% | 2 632 | 24.0% | 2 979 | 27.1% | 2 768 | 25.2% | 11 013 | 100.3% | 2 574 | 94.1% | 7.6% |
| Debt impairment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation and asset impairment | 3 410 | 5 136 | 3 393 | 99.5% | 7 844 | 230.0% | 2 569 | 50.0% | 2 642 | 51.4% | 16 447 | 320.3% | - | - | (100.0%) |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | 8 570 | 7 925 | - | - | 1 838 | 21.5% | 1 993 | 25.1% | 2 014 | 25.4% | 5 845 | 73.8% | - | - | (100.0%) |
| Transfers and grants | 600 | 600 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 61 150 | 55 609 | 16 515 | 27.0% | 11 409 | 18.7% | 9 755 | 17.5% | 12 585 | 22.6% | 50 264 | 90.4% | 20 257 | 100.9% | (37.9%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | - | 643 | 16 204 | | (3 492) | | 8 370 | | (20 568) | | 514 | | (24 474) | | |
| Transfers recognised - capital | 56 218 | 85 146 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | 56 218 | 85 789 | 16 204 | | (3 492) | | 8 370 | | (20 568) | | 514 | | (24 474) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after taxation** | 56 218 | 85 789 | 16 204 | | (3 492) | | 8 370 | | (20 568) | | 514 | | (24 474) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | 56 218 | 85 789 | 16 204 | | (3 492) | | 8 370 | | (20 568) | | 514 | | (24 474) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | 56 218 | 85 789 | 16 204 | | (3 492) | | 8 370 | | (20 568) | | 514 | | (24 474) | | |

Part 2: Capital Revenue and Expenditure

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Capital Revenue and Expenditure** | | | | | | | | | | | | | | | |
| **Source of Finance** | 56 218 | 85 789 | 20 307 | 36.1% | 8 545 | 15.2% | 16 977 | 19.8% | 46 441 | 54.1% | 92 270 | 107.6% | 34 276 | 95.1% | 35.5% |
| National Government | 56 218 | 78 441 | 20 299 | 36.1% | 8 545 | 15.2% | 16 963 | 21.6% | 40 064 | 51.1% | 85 871 | 109.5% | 34 276 | 95.3% | 16.9% |
| Provincial Government | - | - | - | - | - | - | - | - | 6 329 | - | 6 329 | - | - | - | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | 56 218 | 78 441 | 20 299 | 36.1% | 8 545 | 15.2% | 16 963 | 21.6% | 46 392 | 59.1% | 92 200 | 117.5% | 34 276 | 95.1% | 35.3% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 7 348 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | - | 7 | - | - | - | 14 | - | 49 | - | 70 | - | - | - | (100.0%) |
| **Capital Expenditure Standard Classification** | 56 218 | 85 789 | 20 307 | 36.1% | 8 545 | 15.2% | 16 977 | 19.8% | 46 441 | 54.1% | 92 270 | 107.6% | 34 276 | 95.1% | 35.5% |
| Governance and Administration | - | 373 | 7 | - | 81 | - | 105 | 28.0% | 20 | 5.5% | 213 | 57.1% | 491 | - | (95.8%) |
| Executive & Council | - | 210 | - | - | 20 | - | 32 | 15.2% | 15 | 6.9% | 67 | 31.7% | 165 | - | (91.1%) |
| Budget & Treasury Office | - | 80 | 7 | - | 29 | - | 22 | 27.6% | - | - | 58 | 73.1% | 197 | - | (100.0%) |
| Corporate Services | - | 83 | - | - | 32 | - | 50 | 60.8% | 6 | 7.1% | 88 | 106.1% | 129 | - | (95.5%) |
| Community and Public Safety | - | 120 | 7 | - | 52 | - | 15 | 12.9% | - | - | 74 | 61.8% | 147 | - | (100.0%) |
| Community & Social Services | - | 120 | 7 | - | 52 | - | 15 | 12.9% | - | - | 74 | 61.8% | 147 | - | (100.0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 56 218 | 85 296 | 20 292 | 36.1% | 8 412 | 15.0% | 16 858 | 19.8% | 46 421 | 54.4% | 91 982 | 107.8% | 33 638 | 94.2% | 38.0% |
| Planning and Development | - | 50 | - | - | 9 | - | 16 | 32.0% | 28 | 56.4% | 53 | 105.9% | 5 504 | 76.5% | (99.5%) |
| Road Transport | 56 218 | 85 246 | 20 292 | 36.1% | 8 404 | 14.9% | 16 842 | 19.8% | 46 392 | 54.4% | 91 930 | 107.8% | 28 134 | 100.2% | 64.9% |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2012/13 | | | | | | | | | | | | 2011/12 | | Q4 of 2011/12 to Q4 of 2012/13 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | |
| **Cash Flow from Operating Activities** | | | | | | | | | | | | | | | |
| Receipts | 171 815 | 194 039 | 66 885 | 38.9% | 57 750 | 33.6% | 63 167 | 32.6% | 7 838 | 4.0% | 195 640 | 100.8% | 6 219 | 99.5% | 26.0% |
| Ratepayers and other | 22 530 | 22 530 | 7 112 | 31.6% | 4 441 | 19.7% | 4 885 | 21.7% | 6 735 | 29.9% | 23 174 | 102.9% | 5 495 | 93.2% | 22.6% |
| Government - operating | 91 317 | 91 317 | 38 822 | 42.5% | 23 142 | 25.3% | 29 070 | 31.8% | - | - | 91 034 | 99.7% | - | 97.5% | - |
| Government - capital | 56 218 | 78 441 | 20 300 | 36.1% | 29 586 | 52.6% | 28 555 | 36.4% | - | - | 78 441 | 100.0% | - | 102.8% | - |
| Interest | 1 750 | 1 750 | 650 | 37.2% | 581 | 33.2% | 657 | 37.5% | 1 103 | 63.1% | 2 992 | 171.0% | 724 | 119.7% | 52.4% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (115 597) | (114 954) | (25 944) | 22.4% | (24 085) | 20.8% | (22 880) | 19.9% | (25 586) | 22.3% | (98 495) | 85.7% | (30 693) | 101.3% | (16.6%) |
| Suppliers and employees | (115 597) | (114 893) | (25 944) | 22.4% | (24 085) | 20.8% | (22 880) | 19.9% | (25 586) | 22.3% | (98 495) | 85.7% | (30 693) | 101.3% | (16.6%) |
| Finance charges | - | (61) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | 56 218 | 79 084 | 40 941 | 72.8% | 33 665 | 59.9% | 40 288 | 50.9% | (17 748) | (22.4%) | 97 145 | 122.8% | (24 474) | 97.1% | (27.5%) |
| **Cash Flow from Investing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (56 218) | (85 789) | (20 307) | 36.1% | (8 545) | 15.2% | (16 977) | 19.8% | (46 441) | 54.1% | (92 270) | 107.6% | (34 276) | 96.1% | 35.5% |
| Capital assets | (56 218) | (85 789) | (20 307) | 36.1% | (8 545) | 15.2% | (16 977) | 19.8% | (46 441) | 54.1% | (92 270) | 107.6% | (34 276) | 96.1% | 35.5% |
| **Net Cash from/(used) Investing Activities** | (56 218) | (85 789) | (20 307) | 36.1% | (8 545) | 15.2% | (16 977) | 19.8% | (46 441) | 54.1% | (92 270) | 107.6% | (34 276) | 96.1% | 35.5% |
| **Cash Flow from Financing Activities** | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | - | (6 704) | 20 634 | - | 25 120 | - | 23 310 | (347.7%) | (64 189) | 957.4% | 4 875 | (72.7%) | (58 750) | 110.7% | 9.3% |
| Cash/cash equivalents at the year begin: | 9 211 | 9 211 | 2 503 | 27.2% | 23 137 | 251.2% | 48 257 | 523.9% | 71 567 | 777.0% | 2 503 | 27.2% | 68 524 | 100.0% | 4.4% |
| Cash/cash equivalents at the year end: | 9 211 | 2 507 | 23 137 | 251.2% | 48 257 | 523.9% | 71 567 | 2 855.2% | 7 378 | 294.4% | 7 378 | 294.4% | 9 774 | 106.1% | (24.5%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtor Age Analysis By Income Source** | | | | | | | | | | | | |
| Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | 157 | 2.5% | 133 | 2.1% | 118 | 1.8% | 5 993 | 93.6% | 6 401 | 61.5% | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse Removal | 65 | 3.4% | 62 | 3.2% | 57 | 2.9% | 1 751 | 90.5% | 1 934 | 18.6% | - | - |
| Other | 216 | 10.4% | 59 | 2.8% | 46 | 2.2% | 1 758 | 84.6% | 2 078 | 20.0% | - | - |
| **Total By Income Source** | 438 | 4.2% | 253 | 2.4% | 220 | 2.1% | 9 502 | 91.3% | 10 413 | 100.0% | - | - |
| **Debtor Age Analysis By Customer Group** | | | | | | | | | | | | |
| Government | 9 | .7% | 7 | .6% | 1 | .1% | 1 154 | 98.5% | 1 172 | 11.3% | - | - |
| Business | 111 | 6.2% | 86 | 4.8% | 74 | 4.2% | 1 503 | 84.7% | 1 774 | 17.0% | - | - |
| Households | 153 | 2.3% | 149 | 2.2% | 141 | 2.1% | 6 180 | 93.3% | 6 623 | 63.6% | - | - |
| Other | 165 | 19.5% | 11 | 1.3% | 3 | .4% | 665 | 78.8% | 844 | 8.1% | - | - |
| **Total By Customer Group** | 438 | 4.2% | 253 | 2.4% | 220 | 2.1% | 9 502 | 91.3% | 10 413 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 447 | 100.0% | - | - | - | - | - | - | 447 | 1.7% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 283 | 100.0% | - | - | - | - | - | - | 283 | 1.1% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 25 431 | 100.0% | - | - | - | - | - | - | 25 431 | 97.2% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| **Total** | 26 161 | 100.0% | - | - | - | - | - | - | 26 161 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Z Sikhosana | 039 259 5309 |
| Financial Manager | Mr Z Cezu | 039 259 5010 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: SISONKE (DC43)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2013 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Operating Revenue and Expenditure | | | | | | | | | | | | | | | |
| Operating Revenue | 276 679 | 274 410 | 104 700 | 37.8% | 74 598 | 27.0% | 61 087 | 22.3% | 14 197 | 5.2% | 254 582 | 92.8% | 11 643 | 96.2% | 21.9% |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 35 780 | 39 582 | 10 460 | 29.2% | 9 330 | 26.1% | 8 483 | 21.4% | 13 153 | 33.2% | 41 427 | 104.7% | 10 129 | 106.6% | 29.9% |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | 3 345 | 2 000 | 104 | 3.1% | 1 136 | 34.0% | 834 | 41.7% | 679 | 34.0% | 2 753 | 137.7% | 662 | 9.4% | 2.7% |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | 1.2% | - |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 217 600 | 217 600 | 92 110 | 42.3% | 65 494 | 30.1% | 51 366 | 23.6% | 164 | .1% | 209 133 | 96.1% | 16 | 98.8% | 919.1% |
| Other own revenue | 19 955 | 15 229 | 2 026 | 10.2% | (1 363) | (6.8%) | 404 | 2.7% | 200 | 1.3% | 1 288 | 8.3% | 837 | 99.6% | (76.1%) |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 230 123 | 306 494 | 53 550 | 23.3% | 60 984 | 26.5% | 59 446 | 19.4% | 70 206 | 22.9% | 244 186 | 79.7% | 61 669 | 77.1% | 13.8% |
| Employee related costs | 81 083 | 81 083 | 19 826 | 24.5% | 20 297 | 25.0% | 22 370 | 27.6% | 21 050 | 26.0% | 83 543 | 103.0% | 18 436 | 91.7% | 14.2% |
| Remuneration of councillors | 5 541 | 5 541 | 1 067 | 19.3% | 1 137 | 20.5% | 1 238 | 22.4% | 1 180 | 21.3% | 4 622 | 83.4% | 1 057 | 84.1% | 11.6% |
| Debt impairment | - | 11 875 | - | - | - | - | - | - | - | - | - | - | (891) | 9.6% | (100.0%) |
| Depreciation and asset impairment | 23 000 | 20 000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 3 042 | 3 042 | 1 303 | 42.8% | 694 | 22.8% | - | - | 434 | 14.3% | 2 431 | 79.9% | 7 075 | 746.1% | (93.9%) |
| Bulk purchases | 7 500 | 9 240 | 1 737 | 23.2% | 3 192 | 42.6% | 2 440 | 26.4% | 1 109 | 12.0% | 8 477 | 91.7% | 1 403 | 19.5% | (21.0%) |
| Other Materials | - | - | 504 | - | (504) | - | - | - | - | - | - | - | 491 | 20.9% | (100.0%) |
| Contracted services | 32 154 | 56 849 | 4 203 | 13.1% | 5 418 | 16.9% | 4 022 | 7.1% | 3 276 | 5.8% | 16 919 | 29.8% | 11 645 | 75.4% | (71.9%) |
| Transfers and grants | - | 9 569 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 77 803 | 109 295 | 24 910 | 32.0% | 30 749 | 39.5% | 29 376 | 26.9% | 43 158 | 39.5% | 128 193 | 117.3% | 22 453 | 81.9% | 92.2% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 46 556 | (32 084) | 51 150 | | 13 614 | | 1 641 | | (56 009) | | 10 396 | | (50 026) | | |
| Transfers recognised - capital | 183 745 | 206 111 | 60 947 | 33.2% | 154 | .1% | 12 461 | 6.0% | 22 976 | 11.1% | 96 538 | 46.8% | 5 299 | 86.4% | 333.6% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 230 301 | 174 027 | 112 097 | | 13 768 | | 14 101 | | (33 033) | | 106 934 | | (44 727) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 230 301 | 174 027 | 112 097 | | 13 768 | | 14 101 | | (33 033) | | 106 934 | | (44 727) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 230 301 | 174 027 | 112 097 | | 13 768 | | 14 101 | | (33 033) | | 106 934 | | (44 727) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 230 301 | 174 027 | 112 097 | | 13 768 | | 14 101 | | (33 033) | | 106 934 | | (44 727) | | |

Part 2: Capital Revenue and Expenditure

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Capital Revenue and Expenditure | | | | | | | | | | | | | | | |
| Source of Finance | 209 375 | 186 532 | 25 039 | 12.0% | 43 863 | 20.9% | 24 763 | 13.3% | 54 782 | 29.4% | 148 447 | 79.6% | 47 708 | 56.4% | 14.8% |
| National Government | 192 736 | 144 386 | 22 108 | 11.5% | 33 148 | 17.2% | 22 726 | 15.7% | 49 927 | 34.6% | 127 909 | 88.6% | 28 678 | 49.0% | 74.1% |
| Provincial Government | 16 638 | 22 585 | 2 931 | 17.6% | 10 715 | 64.4% | 2 037 | 9.0% | 4 856 | 21.5% | 20 538 | 90.9% | 17 211 | 75.8% | (71.8%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 209 375 | 166 971 | 25 039 | 12.0% | 43 863 | 20.9% | 24 763 | 14.8% | 54 782 | 32.8% | 148 447 | 88.9% | 45 888 | 56.1% | 19.4% |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - | - | 1 820 | 58.0% | (100.0%) |
| Internally generated funds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions and donations | - | 19 561 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 209 375 | 186 532 | 25 039 | 12.0% | 43 863 | 20.9% | 24 763 | 13.3% | 54 782 | 29.4% | 148 447 | 79.6% | 47 708 | 56.4% | 14.8% |
| Governance and Administration | 1 100 | 1 211 | 36 | 3.3% | 186 | 16.9% | 48 | 3.9% | 98 | 8.1% | 368 | 30.4% | 462 | 119.4% | (78.8%) |
| Executive & Council | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | - | 281 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate Services | 1 100 | 930 | 36 | 3.3% | 186 | 16.9% | 48 | 5.1% | 98 | 10.5% | 368 | 39.6% | 462 | 135.2% | (78.8%) |
| Community and Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community & Social Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | - | - | - | - | 73 | - | - | - | 63 | - | 136 | - | 283 | 23.5% | (77.9%) |
| Planning and Development | - | - | - | - | 73 | - | - | - | 63 | - | 136 | - | 283 | 23.5% | (77.9%) |
| Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 208 275 | 185 321 | 25 002 | 12.0% | 43 604 | 20.9% | 24 715 | 13.3% | 54 622 | 29.5% | 147 943 | 79.8% | 46 963 | 56.5% | 16.3% |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | 208 275 | 185 321 | 16 542 | 7.9% | 43 604 | 20.9% | 24 715 | 13.3% | 54 622 | 29.5% | 139 482 | 75.3% | 46 963 | 56.5% | 16.3% |
| Waste Management | - | - | 8 461 | - | - | - | - | - | - | - | 8 461 | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| | 2012/13 | | | | | | | | | | | | 2011/12 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | | First Quarter | | Second Quarter | | Third Quarter | | Fourth Quarter | | Year to Date | | Fourth Quarter | | |
| R thousands | Main appropriation | Adjusted Budget | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | 3rd Q as % of adjusted budget | Actual Expenditure | 4th Q as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Actual Expenditure | Total Expenditure as % of adjusted budget | Q4 of 2011/12 to Q4 of 2012/13 |
| Cash Flow from Operating Activities | | | | | | | | | | | | | | | |
| Receipts | 453 268 | 453 268 | 162 592 | 35.9% | 147 805 | 32.6% | 116 358 | 25.7% | 6 858 | 1.5% | 433 613 | 95.7% | 17 337 | 91.0% | (60.4%) |
| Ratepayers and other | 48 579 | 48 579 | 9 565 | 19.7% | 7 073 | 14.6% | 7 341 | 15.1% | 6 153 | 12.7% | 30 131 | 62.0% | 11 502 | 45.2% | (46.5%) |
| Government - operating | 217 600 | 217 600 | 90 200 | 41.5% | 74 137 | 34.1% | 56 396 | 25.9% | - | - | 220 733 | 101.4% | 16 | 100.0% | (100.0%) |
| Government - capital | 183 745 | 183 745 | 62 723 | 34.1% | 65 446 | 35.6% | 52 124 | 28.4% | - | - | 180 293 | 98.1% | 5 299 | 99.2% | (100.0%) |
| Interest | 3 345 | 3 345 | 104 | 3.1% | 1 150 | 34.4% | 497 | 14.8% | 705 | 21.1% | 2 456 | 73.4% | 520 | 127.7% | 35.7% |
| Dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (205 573) | (205 565) | (73 511) | 35.8% | (58 841) | 28.6% | (47 249) | 23.0% | (80 035) | 38.9% | (259 637) | 126.3% | (63 152) | 82.3% | 26.7% |
| Suppliers and employees | (202 531) | (205 565) | (73 511) | 36.3% | (58 392) | 28.8% | (47 249) | 23.0% | (80 035) | 38.9% | (259 187) | 126.1% | (61 212) | 82.3% | 30.8% |
| Finance charges | (3 042) | - | - | - | (450) | 14.8% | - | - | - | - | (450) | - | (1 941) | 76.8% | (100.0%) |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 247 695 | 247 704 | 89 081 | 36.0% | 88 964 | 35.9% | 69 108 | 27.9% | (73 177) | (29.5%) | 173 976 | 70.2% | (45 815) | 108.2% | 59.7% |
| Cash Flow from Investing Activities | | | | | | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (214 375) | (214 375) | (34 103) | 15.9% | (37 237) | 17.4% | (23 897) | 11.1% | (46 609) | 21.7% | (141 845) | 66.2% | (40 209) | 85.7% | 15.9% |
| Capital assets | (214 375) | (214 375) | (34 103) | 15.9% | (37 237) | 17.4% | (23 897) | 11.1% | (46 609) | 21.7% | (141 845) | 66.2% | (40 209) | 85.7% | 15.9% |
| Net Cash from/(used) Investing Activities | (214 375) | (214 375) | (34 103) | 15.9% | (37 237) | 17.4% | (23 897) | 11.1% | (46 609) | 21.7% | (141 845) | 66.2% | (40 209) | 88.1% | 15.9% |
| Cash Flow from Financing Activities | | | | | | | | | | | | | | | |
| Receipts | 9 | - | - | - | - | - | - | - | - | - | - | - | - | 58.9% | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | 58.9% | - |
| Increase (decrease) in consumer deposits | 9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments | (3 774) | (3 774) | - | - | (1 604) | 42.5% | (413) | 10.9% | (434) | 11.5% | (2 451) | 65.0% | (1 029) | 46.1% | (57.8%) |
| Repayment of borrowing | (3 774) | (3 774) | - | - | (1 604) | 42.5% | (413) | 10.9% | (434) | 11.5% | (2 451) | 65.0% | (1 029) | 46.1% | (57.8%) |
| Net Cash from/(used) Financing Activities | (3 765) | (3 774) | - | - | (1 604) | 42.6% | (413) | 10.9% | (434) | 11.5% | (2 451) | 65.0% | (1 029) | 60.1% | (57.8%) |
| Net Increase/(Decrease) in cash held | 29 555 | 29 555 | 54 978 | 186.0% | 50 124 | 169.6% | 44 799 | 151.6% | (120 220) | (406.8%) | 29 680 | 100.4% | (87 052) | 6.5% | 38.1% |
| Cash/cash equivalents at the year begin: | 1 500 | - | 3 535 | 235.6% | 58 512 | 3 900.8% | 108 636 | - | 153 435 | - | 3 535 | - | 85 771 | - | 78.9% |
| Cash/cash equivalents at the year end: | 31 055 | 29 555 | 58 512 | 188.4% | 108 636 | 349.8% | 153 435 | 519.1% | 33 215 | 112.4% | 33 215 | 112.4% | (1 281) | 6.5% | (2 692.7%) |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Written Off | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Debtor Age Analysis By Income Source | | | | | | | | | | | | |
| Water | 3 470 | 6.5% | 2 592 | 4.8% | 2 131 | 4.0% | 45 322 | 84.7% | 53 515 | 68.2% | - | - |
| Electricity | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | 1 116 | 5.1% | 951 | 4.4% | 818 | 3.7% | 18 976 | 86.8% | 21 862 | 27.9% | - | - |
| Refuse Removal | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 3 063 | 100.0% | 3 063 | 3.9% | - | - |
| Total By Income Source | 4 586 | 5.8% | 3 543 | 4.5% | 2 949 | 3.8% | 67 362 | 85.9% | 78 440 | 100.0% | - | - |
| Debtor Age Analysis By Customer Group | | | | | | | | | | | | |
| Government | 1 973 | 16.4% | 1 181 | 9.8% | 739 | 6.2% | 8 120 | 67.6% | 12 014 | 15.3% | - | - |
| Business | 596 | 7.7% | 438 | 5.7% | 372 | 4.8% | 6 291 | 81.7% | 7 697 | 9.8% | - | - |
| Households | 1 958 | 3.4% | 1 884 | 3.2% | 1 801 | 3.1% | 52 630 | 90.3% | 58 273 | 74.3% | - | - |
| Other | 59 | 13.0% | 39 | 8.5% | 37 | 8.2% | 320 | 70.3% | 455 | 6% | - | - |
| Total By Customer Group | 4 586 | 5.8% | 3 543 | 4.5% | 2 949 | 3.8% | 67 362 | 85.9% | 78 440 | 100.0% | - | - |

## Part 5: Creditor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 1 077 | 100.0% | - | - | - | - | - | - | 1 077 | 21.7% |
| PAYE deductions | 1 041 | 100.0% | - | - | - | - | - | - | 1 041 | 21.0% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 2 725 | 100.0% | - | - | - | - | - | - | 2 725 | 54.9% |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | 119 | 100.0% | - | - | - | - | - | - | 119 | 2.4% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 4 962 | 100.0% | - | - | - | - | - | - | 4 962 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | M N Mabaso | 039 834 8708 |
| Financial Manager | S Mewalall | 039 834 8702 |

Source Local Government Database

1. All figures in this report are unaudited.